

ADHD Foundation

Company Limited by Guarantee

**Unaudited Annual Report and Financial
Statements**

31 March 2021

DED ACCOUNTANCY SERVICES LTD

Chartered Accountants
Cors Afanen
Eryrys Road
Mynydd Du
Denbighshire
CH7 4BR

ADHD Foundation

Company Limited by Guarantee

Annual Report and Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	10
Statement of financial activities (including income and expenditure account)	12
Balance sheet	13
Statement of cash flows	15
Notes to the annual report and financial statements	16
The following pages do not form part of the annual report and financial statements	
Detailed statement of financial activities	31
Notes to the detailed statement of financial activities	33

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited Annual Report and Financial Statements of the charity for the year ended 31 March 2021.

Dr Kuben Naidoo, retiring Chair, Report for the Year

On behalf of the Trustees of the ADHD Foundation, it gives me great pleasure to highlight the achievements of the Foundation and its staff team in the past year. The Foundation has expanded its profile as a national exemplar in the area of delivery of ADHD services to patients, carers and educators.

The ADHD Foundation celebrates neurodiversity and is working to change attitudes and challenge the stigma that exists in society. It is testament to the success of the Foundation that more individuals with ADHD are now recognised for their talents and employability.

As part of our efforts to raise awareness and influence the national ADHD agenda, we have built partnerships with other charities, patient advocacy groups and NHS providers in the UK and Europe. The independence and integrity of purpose of the charity as a user led organisation continues, where over 70% of the highly skilled multi-disciplinary team of professionals employed are themselves neurodiverse.

The Neurodiversity Umbrella Project is now instantly recognisable and is a vehicle that is driving forward our vision. Our partners include Heathrow Airport, Witherslack Group, Equazen Omega 3 and the British Film Industry. The ambitious plans for this project in 2021-2023 have already attracted major national brands as sponsors, ensuring that schools across the UK will take part in Aberdeen, Cardiff, Derby, Stoke, London, Brighton, Glasgow, Edinburgh, Liverpool, Gloucester, Chester, Crewe and Manchester at the time of publishing this report. Businesses can also participate to raise awareness of neurodiversity.

The Foundation has started to initiate its 10-year programme whereby three locations in Wales, Scotland and Northern Ireland are supported to establish their own National Neurodiversity Charity, thus benefitting from the lifespan model in the northwest of England and replicating programmes, systems and partnerships created by the Foundation.

The impact of the Covid19 pandemic was keenly felt by the Charity, but the planned move to new premises and investment in ICT Infrastructure was expedited to ensure the charity remains an agile and financially sustainable organisation going forward. Significant improvements have been gained in the ways the Foundation can service its users.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

I have had the privilege to serve as Chair for six years and stepped down as Chair in July 2021 but I will remain an Advisor to the Board and support the development of clinical services at the Foundation.

My special thanks to the staff team at the ADHD Foundation for their unyielding passion and commitment in helping us achieve another successful year at the Foundation. Thanks also to our Charity Patrons Rory Bremner, Simon Weston CBE, and Patricia Ward Kelly. Thanks also to our growing number of charity Ambassadors - especially our Young Ambassadors who are outstanding role models and have become adept in advocating for other young people at conferences and in the media.

.....

Dr Kuben Naidoo (Former Chair)

Dr Tony Lloyd, CEO, Report for the Year

Introduction

This last year has seen a considerable amount of change for the Charity but with the hard work put in by the staff, trustees and volunteers and with the support of government, corporate and third sector funding, ADHD Foundation - The Neurodiversity Charity has survived with increased resiliency.

The Foundation's mission and vision was to establish a comprehensive, cost-effective, value for money lifespan service incorporating expert services in health, education and social care that demonstrate proven outcomes. These services have continued throughout what has been a tough year as a result of the restrictions imposed by the Covid19 pandemic.

The disruption to services created by the pandemic necessitated the expedition of phase one of the Charity's ten-year strategy. This involved investment in new ICT infrastructure, digitisation of services, the development of new services and a move to new premises. The Charity's agile and entrepreneurial business model enabled the ADHD Foundation to increase revenue by 20% and minimise losses. Income is forecast to increase again by 20%+ to approximately £1.4 million per annum in the financial year 2021-2022. Revenue is not the sole measure of success - rather the impact and the achievement of our mission, vision and values beyond the geographical footprint of our lifespan service in the Northwest of England.

Our ethos

The Charity has a strength based 'enabling' ethos, encouraging families to take responsibility for long term health outcomes by empowering them with knowledge and skills to improve self-care, appropriate lifestyle choices and adherence to clinicians' guidance.

it has become the leading ADHD agency in the UK and the largest patient-led ADHD service in Europe. The Charity is an NHS provider and offers an 'IAPT' service (Improving Access to Psychological Therapies). As an IAPT organisation, the Charity provides evidence-based interventions and continues to review results through submitting regular data sets to NHS England and other commissioning bodies.

The service provides support for over 6000 families each year and almost 1000 young people who benefit from psychological therapies. Training is also provided to health, education and social care professionals in the UK, with over 12,000 teachers and over 3,000 health care professionals

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

benefitting in the last financial year.

The Charity ensures its integrity of purpose by not accepting commissions or contracts that may compromise its independence and integrity. As a user-led service that operates with commercial acumen, agility, professionalism, sound clinical governance and financial rigour, it continues to be the leading agency in the UK in its mission to improve the life chances of those with ADHD, autism, dyslexia, dyspraxia, dyscalculia and the physical and psychological health needs associated with neurodivergence.

.....

Dr Tony Lloyd
CEO

Objectives and activities

The ADHD Foundation - The Neurodiversity Charity, supports families living with and affected by ADHD, Autism, Dyslexia, Dyspraxia, Tourette's Syndrome, Dyscalculia, Dysgraphia and executive functioning difficulties.

Services

The Foundation has established a unique multidisciplinary, multi modal life span service to support families impacted by neurodivergence. This lifespan model also offers a financially viable integrated health and education service for children and young people, supporting parents, schools, social care providers and the child.

The Charity runs a comprehensive, high quality neurodiversity clinic offering affordable and accessible pre-diagnostic assessments and diagnostic and titration service for adults. From 2021, the charity offers this service to children and young people, working in partnership with associate psychiatrists and paediatricians.

The Foundation continues to support and enable fledgling support groups and charities across the UK who look to the Foundation for support and guidance.

Public Benefit Statement

The trustees believe they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising their powers over the strategies, activities and objectives of this unique UK Charity. The Foundation, as the largest patient led agency in the UK, plays a unique role in advocating for the ADHD population and demonstrating the value of evidenced based multi modal lifespan services for ADHD.

Integrity of purpose is an integral part of the Foundation's ethos and for this reason, we ensure that successful collaboration with statutory services does not compromise our Charity Commission Articles of Memorandum as a public not for profit agency for the benefit of the estimated 3 million UK citizens who live with ADHD and their families.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

The ADHD Foundation has continued to establish its national reputation as an exemplar of ADHD health care and an agency that influences policy and provision across the UK.

Working in partnership with other corporate and charity partners, the ADHD Foundation aims to influence policy and provision in health, education and social care for the ADHD population across the UK. We are especially concerned with the crises experienced by patients as they transition from children to adult services. To this end, the ADHD Foundation works directly with Government Ministers across Health, Justice and Education and collaborates in strategic partnerships and coalitions with over 80 charities and support groups across the UK.

The Charity took control of the secretariat for the All-Party Parliamentary Group for ADHD in September 2020. The APPG numbers 24 MPs supporting its objective to improve the health inequalities for those living with ADHD. Jo Platt, former MP & Chair of the APPG, became a Trustee of the Foundation in June 2020 and acts as secretary to the APPG.

In addition, the Foundation now works directly with Department for Education and National Association of Special Educational Needs (NASEN) as well as NHS England and the National Institute of Health & Clinical Excellence (NICE) in the creation of a national strategy for ADHD health care, the first document produced by OFSTED dedicated to improving the educational outcomes for what are now defined as 'Neurodiverse Learners'.

This change in language and the national conversation from a deficit framed model to one of intelligence, ability and employability, emphasises what the 1 in 5 people who are neurodiverse 'can do' rather than what they cannot. As leaders in the neurodiversity movement, the Foundation has been successful in communicating that unidentified and unsupported ADHD can seriously impair physical and mental health - and how life chances and savings to statutory services can be made through a trained public sector workforce.

The Foundation continues to attract the attention of the media across all sectors, contributing to academic journals, television, radio and printed media to achieve its objectives. Although the Covid19 pandemic curtailed the extent of the Charity's 'Neurodiversity Umbrella Project' in 2020 and 2021, work is already underway to make the project the biggest and best yet in 2022. The 'Neurodiversity Umbrella Project' is a strength-based community arts project that counters the deficit model of of intelligence, ability and employability to include the estimated 1 in 5 people who are neurodiverse.

Financial review

Income for the year totalled £904,118 (2020 £844,889) of which £225,056 (2020 £35,043) related to funding for projects on which restrictions were placed.

Expenditure for the year totalled £907,850 (2020 £918,537) leaving a deficit for the year of £3,462 (2020 deficit £73,648). Part of this of this expenditure was related to funding for projects on which restrictions were placed: £195,481 (2020 £99,050)

Of the deficit in 2021. A surplus of £29,575 relates to restricted funds carried forward, the deficit balance of £33,037 relates to unrestricted funds. Of the deficit in 2020, a deficit of £64,507 relates to expenditure on restricted funds brought forward and a deficit of £9,141 to expenditure against unrestricted funds brought forward.

At 31st March 2021, the charity's reserves stood at £919 (2020 £4,381), of which £29,575 (2020 £0) represent restricted funds. Details of the restricted funds are shown in note 26 to the accounts.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The Trustees have considered the charity's ability to continue as a going concern for the next year and have reviewed future forecasted income streams and expenditure. Although there is some uncertainty over some of the income streams, the Trustees do not believe it would affect the charity being able to continue as a going concern and the accounts have been prepared on the going concern basis.

The unrestricted fund is in deficit at 31 March 2021, however the charity's performance post year end has realised increasing income streams in training, private clinic and service contracts. This has already turned the deficit into a modest surplus in unrestricted funds.

Reserves Policy

The ADHD Foundation has prioritised the need to improve its financial reserves through greater emphasis on fundraising and income generated through sales of training and conference events. This forms part of a robust business model with an entrepreneurial culture that ensures the financial sustainability of the Charity through multiple funding streams of revenue. The Foundation recruited a professional fundraising consultancy in 2021 to achieve its objective of generating £300,000 of reserves by 2023.

The Board of Trustees consider this level of reserves adequate to fund the running of the charity for approximately three months ensuring the continuation of services to users, schools and organisations whilst alternative funding streams or providers can be found. An element of the reserves may also be used to fund continued work on influencing policy and provision of support in the United Kingdom.

The financial statements comply with Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Small Entities and Accounting and Reporting by Charities, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014; updated 2nd February 2016.

Impact of Covid pandemic

The impact of the Covid19 Pandemic resulted in substantial losses of revenue in March 2020 in the region of 10% of our annual turnover and therefore causing a serious risk to the Foundation's ability to undertake its activities.

The Foundation, with support from National Lottery, benefitted from substantial investment to completely renew and upgrade its ICT systems thus enabling more agile responses to service delivery and in respect of some services, a virtual end to end model that ensure vulnerable service users could access the help they needed. Emergency Grant funding from Steve Morgan Foundation, the HMRC Job Retention Scheme, CAF Bank, Holt Foundation and Post Code Lottery, enabled the Foundation to adapt quickly to new circumstances and new needs among its service users.

The cancellation of our annual conference and award-winning Umbrella Project resulted in further financial losses in excess of £200,000. Despite this, The Foundation finished the financial year with a small deficit and low reserves.

One element of the Charity's ten-year strategic plan was therefore accelerated to expedite the implementation of digital transformation and innovation with the retraining and redeployment of the staff team who are cross skilled and able to adapt quickly to new models of working. At the time of writing this report, the Foundation is on target to increase its revenue in the financial year 2021-2022. The response of staff and Trustees together with funders and supporters has ensured the Foundation's sustainability and its confidence in meeting the challenges anticipated in the coming years.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Risk Management

The trustees consider the two main risks to the charity are:

- 1) obtaining funds to continue to provide the charitable activities and
- 2) maximising cash flows.

The charity wishes to increase long-term funding and increase cash reserves to cover operating costs. It continues to obtain funding from a number of sources to reduce the risk to the Charity if one source ceases.

Plans for future periods

In 2021 the Foundation will make a 'Call to Action' in October to highlight the inequalities in access to health care for girls and women and disseminate information so that health practitioners have a better understanding of how ADHD presents unique challenges for women and to highlight the hidden costs of undiagnosed unsupported ADHD in women and the related unseen costs to the public purse arising out of inequalities in health, education and employment for both men and women. These issues will continue to be championed at the appropriate UK policy forums in Wales, Scotland and England and through the All Party Parliamentary Group for ADHD.

Structure, governance and management

ADHD Foundation is a charitable company limited by guarantee incorporated on 17th February 2005 and registered as a charity on 19th September 2007.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The Trustees are also its Directors. The Charity is managed by its Board of Trustees. The Board of Trustees provide a broad skill set of experience and competencies essential for any successful innovative charity to deliver the governance required to meet standards of The Charity Commission and the challenges and opportunities offered by the Health & Social Care Act 2012, Children's and Families Act 2014 relating to young people with SEND, and Future in Mind 2015 Policy Document on the provision of of mental health services for young people.

Anyone over the age of 18 can become a trustee. A non-executive Youth Board (Young Ambassadors) advises the Board of Trustees on their views and aspirations for the Foundation. The Trustees, in partnership with all stakeholders, continue to strengthen the charity's capacity as a quality assured service and provider of choice.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Trustees

The Foundation recruited many new Trustees in 2020 to reflect the objectives of the Ten Year Strategy agreed by stakeholders in 2020. Name

Designated area of responsibility

Prof Susan Young	Professor of Psychology ICL
Dr Jeremy Fellick	Paediatrician Glasgow Scotland
Dr Ruairi Gallagher	Community Paediatrician Alder Hey Hospital
Dr Christine Cornforth	Clinical Psychologist / Researcher
Jean Fitzpatrick SENCO	Service User Trustee
Maria Fraughan	Business Advisor
Ben Jones	Infrastructure. Heathrow Airport (app'd 25 June 2020)
Dr Diane Wass	MD JPA Health Public Relations (app'd 25 June 2020)
Prof Amanda Kirby (Chair from July 21)	CEO Do-IT Solutions (app'd 25 June 2020)
Prof Anita Thapar	Child & Adolescent Psychiatrist (app'd 25 June 2020)
Lee Omar	Health Tech CEO (app'd 16 October 2020)
Jo Platt	Politician (app'd 2 November 2020)
Daniel Johnson MSP	Politician (app'd 10 November 2020)
Fintan Connelly	Health Tech CEO (app'd 30 September 2021)
Professor Samuele Cortese	University Professor (app'd 23 October 2021)
Ms Cathy Hood FCA	Company Secretary

The Board would like to thank the following trustees for their service:

Ms Nicola Fell	Retired 16 June 2020
Anthony Greenberg	Retired 25 June 2020
Ms Irene Jones BA	Retired 25 June 2020
Andrew Molloy	Retired 25 June 2020
Nick Jacobs	Retired 24 September 2020
Dr Joe Johnson	Retired 24 September 2020
Joanne Manley	Retired 24 September 2020
Karen Rogan	Retired 24 September 2020
Dr Phil Carey	Retired 24 September 2020
Dr Kuben Naidoo (former Chair)	Retired 1 November 2021
Dr Peter Mason	Retired 16 November 2021

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Reference and administrative details

Registered charity name	ADHD Foundation
Charity registration number	1120898
Company registration number	05368328
Charity website	www.adhdfoundation.org.uk
Principal office and registered office	54 St. James Street Liverpool L1 0AB

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Statement of Trustees responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ADHD Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 13 December 2021 and signed on behalf of the board of trustees by:

Professor Amanda Kirby
Director & Trustee

ADHD Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ADHD Foundation

Year ended 31 March 2021

I report to the trustees on my examination of the Annual Report and Financial Statements of ADHD Foundation ('the charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Annual Report and Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 charity'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 the Institute of Chartered Accountants in England and Wales (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 charity as required by section 386 of the 2006 Act; or
2. the Annual Report and Financial Statements do not accord with those records; or
3. the Annual Report and Financial Statements 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 Annual Report and Financial Statements 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).

ADHD Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ADHD Foundation *(continued)*

Year ended 31 March 2021

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.

Mrs Deborah Evans-Dudley
Independent Examiner

DED Accountancy Services Ltd
Cors Afanen
Eryrys Road
Mynydd Du
Denbighshire
CH7 4BR

ADHD Foundation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	63,344	—	63,344	58,772
Charitable activities	6	509,084	225,056	734,140	783,167
Other trading activities	7	19,120	—	19,120	2,948
Investment income	8	5	—	5	2
Other income	9	87,509	—	87,509	—
Total income		<u>679,062</u>	<u>225,056</u>	<u>904,118</u>	<u>844,889</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	940	—	940	259
Expenditure on charitable activities	11,12	711,159	195,481	906,640	918,278
Total expenditure		<u>712,099</u>	<u>195,481</u>	<u>907,580</u>	<u>918,537</u>
Net expenditure and net movement in funds		<u>(33,037)</u>	<u>29,575</u>	<u>(3,462)</u>	<u>(73,648)</u>
Reconciliation of funds					
Total funds brought forward		4,381	—	4,381	78,029
Total funds carried forward		<u>(28,656)</u>	<u>29,575</u>	<u>919</u>	<u>4,381</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 29 form part of these Annual Report and Financial Statements.

ADHD Foundation

Company Limited by Guarantee

Balance Sheet

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	18	19,611	–
Tangible fixed assets	19	67,017	11,016
		86,628	11,016
Current assets			
Debtors	20	124,833	211,850
Cash at bank and in hand		33,042	26
		157,875	211,876
Creditors: amounts falling due within one year	22	205,231	195,318
Net current assets		(47,356)	16,558
Total assets less current liabilities		39,272	27,574
Creditors: amounts falling due after more than one year	23	38,353	23,193
Net assets		919	4,381
Funds of the charity			
Restricted funds		29,575	–
Unrestricted funds		(28,656)	4,381
Total charity funds	26	919	4,381

For the 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 company to obtain an audit of its Annual Report and Financial Statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of Annual Report and Financial Statements.

These Annual Report and Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 16 to 29 form part of these Annual Report and Financial Statements.

ADHD Foundation

Company Limited by Guarantee

Balance Sheet *(continued)*

31 March 2021

These Annual Report and Financial Statements were approved by the board of trustees and authorised for issue on 13 December 2021, and are signed on behalf of the board by:

Fintan Connelly
Director & Trustee

The notes on pages 16 to 29 form part of these Annual Report and Financial Statements.

ADHD Foundation

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net expenditure		(3,462)	(73,648)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		18,712	3,672
Amortisation of intangible assets		6,537	–
Other interest receivable and similar income		(5)	(2)
Interest payable and similar charges		2,848	4,368
Accrued income		(2,484)	(4,940)
<i>Changes in:</i>			
Trade and other debtors		95,879	(34,599)
Trade and other creditors		16,275	72,441
Cash generated from operations		134,300	(32,708)
Interest paid		(2,848)	(4,368)
Interest received		5	2
Net cash from/(used in) operating activities		<u>131,457</u>	<u>(37,074)</u>
Cash flows from investing activities			
Purchase of tangible assets		(80,552)	(4,442)
Proceeds from sale of tangible assets		5,839	–
Purchase of intangible assets		(26,148)	–
Net cash used in investing activities		<u>(100,861)</u>	<u>(4,442)</u>
Cash flows from financing activities			
Proceeds from borrowings		8,419	(16,073)
Net cash from financing activities		<u>8,419</u>	<u>(16,073)</u>
Net increase/(decrease) in cash and cash equivalents		39,015	(57,589)
Cash and cash equivalents at beginning of year		(5,973)	51,616
Cash and cash equivalents at end of year	21	<u>33,042</u>	<u>(5,973)</u>

The notes on pages 16 to 29 form part of these Annual Report and Financial Statements.

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 54 St. James Street, Liverpool, L1 0AB.

2. Statement of compliance

These Annual Report and Financial Statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The Annual Report and Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The Annual Report and Financial Statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Charitable Company has not been significantly impacted by Covid-19, due to receiving emergency funding from five funders and furloughing the staff for a period during lockdown. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. Forecasts and budgets for periods up to March 2023 have been developed and assessed to support this expectation. The Trustees have therefore adopted the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- Determination of whether there are indicators of impairment of the company's tangible and intangible fixed assets. Factors considered include the expected future financial performance of the asset
- Determination of the recoverability of trade and group debtors. A specific provision is made against certain debtors where in the opinion of the directors the debt is not fully recoverable.

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements

Year ended 31 March 2021

3. Accounting policies *(continued)*

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Tangible fixed assets are depreciated over their useful economic lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually, considering factors such as technological innovation, future market conditions, product life cycles and projected disposal values
- Recoverability of trade debtors

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor
- income from other trading activities relates to fundraising events and is recognised when receipt is probable and its amount can be measured reliably
- income from investment relates to bank interest received and is recognised when receipt is probable and its amount can be measured reliably

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Support and governance costs relate to the management and operation of the organisation and

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements

Year ended 31 March 2021

3. Accounting policies *(continued)*

also compliance with constitutional and statutory requirements in producing the annual report

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Intangible assets

Intangible assets, relating to App development costs, are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 25% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements

Year ended 31 March 2021

3. Accounting policies *(continued)* Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

As at 31 March 2021, 15 members has given a guarantee of £1 each in the event of the charitable company winding-up and becoming insolvent (2020 17 members £17)

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	49,659	49,659	43,617	43,617
Gifts				
Gift aid	777	777	1,155	1,155
Grants				
General grants	12,908	12,908	14,000	14,000
	<u>63,344</u>	<u>63,344</u>	<u>58,772</u>	<u>58,772</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Contract and sales income	459,145	—	459,145	514,948	—	514,948
Conference income	—	—	—	108,320	—	108,320
D.C.R Allen Charitable Trust	—	—	—	—	3,000	3,000
Douglas Arter Foundation	—	—	—	—	500	500
Hemby Charitable Trust	—	—	—	—	2,000	2,000
Henhurst Charitable Trust	—	—	—	—	700	700
Liverpool City Council - Mayor fund	—	—	—	—	2,000	2,000
Medicash Foundation	—	—	—	—	5,000	5,000
National Lottery Awards for All	—	—	—	—	8,500	8,500
Private Clinic Income	30,716	—	30,716	38,750	—	38,750
St James Place Charitable Trust	—	—	—	—	2,500	2,500
Steve Morgan Foundation	—	—	—	—	—	—
Emergency Covid	—	20,187	20,187	—	10,093	10,093
Thurrock Fund	—	—	—	—	750	750
National Lottery ICT development grant	—	44,980	44,980	—	—	—
Steve Morgan Foundation - Fabric district project	—	57,329	57,329	—	—	—
P H Holt Foundation	—	3,000	3,000	—	—	—
CAF Covid grant	—	7,080	7,080	—	—	—
Postcode Lottery	—	8,500	8,500	—	—	—
Natwest Social & Community Capital	—	—	—	—	—	—
Coronavirus Response Grant	—	45,543	45,543	—	—	—
SESF Grant	—	33,387	33,387	—	—	—
Community Fund - Umbrella Therapies Grant	—	3,050	3,050	—	—	—
Waterloo Foundation	—	2,000	2,000	—	—	—
Training income	19,223	—	19,223	86,106	—	86,106
	<u>509,084</u>	<u>225,056</u>	<u>734,140</u>	<u>748,124</u>	<u>35,043</u>	<u>783,167</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	19,120	19,120	2,948	2,948

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	5	5	2	2

9. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Coronavirus Job Retention Scheme	87,509	87,509	—	—

10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	940	940	259	259

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activities undertaken directly	321,653	195,481	517,134
Support costs	389,506	—	389,506
	<u>711,159</u>	<u>195,481</u>	<u>906,640</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activities undertaken directly	489,116	99,550	588,666
Support costs	329,612	—	329,612
	<u>818,728</u>	<u>99,550</u>	<u>918,278</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
To relief of children and young people with attention deficit hyperactivity disorder	517,134	389,506	906,640	918,278

Analysed as follows

	2021 £	2020 £
<i>Direct charitable expenditure</i>		
Staff costs	386,041	315,505
Pension	7,501	5,787
Redundancy	5,649	-
Activities	32,758	213,903
Consultancy fees	81,903	52,872
Volunteer expenses	3,282	599
	<u>517,134</u>	<u>588,666</u>

£195,481 (2020 £99,550) of the above expenditure
relates to restricted funding

13. Analysis of support costs

	2021 £	2020 £
Staff costs	104,712	114,249
Premises	4,443	17,241
Communications and IT	65,502	38,393
General office	60,018	38,847
Human resources	4,976	675
Finance costs	4,914	6,944
Pension	1,708	2,023
Advertising	25,609	34,384
Publications & subscriptions	2,972	1,785
Insurance	3,698	3,213
Travel expenses	6,762	48,319
Training expenses	27,124	17,330
Refreshments	893	641
Companies House costs	-	191
Bad debts written off	45,087	1,705
Depreciation	31,088	3,672
	<u>389,506</u>	<u>329,612</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Amortisation of intangible assets	6,537	–
Depreciation of tangible fixed assets	<u>18,712</u>	<u>3,672</u>

15. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the Annual Report and Financial Statements	<u>2,100</u>	<u>675</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	490,743	429,754
Employer contributions to pension plans	<u>9,210</u>	<u>7,810</u>
	<u>499,953</u>	<u>437,564</u>

The average head count of employees during the year was 20 (2020: 17).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

During the year, Key management personnel were paid £56,570 (2020 £50,270)

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

The following trustees were paid travel expenses during the year, Dr Kuben Naidoo £959 (2020 £nil) and Susan Young £nil (2020 £236)

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

18. Intangible assets

	App Development Costs £	Total £
Cost		
At 1 April 2020	-	-
Additions	26,148	26,148
At 31 March 2021	<u>26,148</u>	<u>26,148</u>
Depreciation		
At 1 April 2020	-	-
Charge for the year	6,537	6,537
At 31 March 2021	<u>6,537</u>	<u>6,537</u>
Carrying amount		
At 31 March 2021	<u>19,611</u>	<u>19,611</u>
At 31 March 2020	<u>-</u>	<u>-</u>

19. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020	-	2,060	32,919	34,979
Additions	44,398	1,410	34,744	80,552
Disposals	-	(1,705)	(13,346)	(15,051)
At 31 March 2021	<u>44,398</u>	<u>1,765</u>	<u>54,317</u>	<u>100,480</u>
Depreciation				
At 1 April 2020	-	1,497	22,466	23,963
Charge for the year	11,099	-	7,613	18,712
Disposals	-	(902)	(8,310)	(9,212)
At 31 March 2021	<u>11,099</u>	<u>595</u>	<u>21,769</u>	<u>33,463</u>
Carrying amount				
At 31 March 2021	<u>33,299</u>	<u>1,170</u>	<u>32,548</u>	<u>67,017</u>
At 31 March 2020	<u>-</u>	<u>563</u>	<u>10,453</u>	<u>11,016</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

20. Debtors

	2021 £	2020 £
Trade debtors	102,379	194,020
Prepayments and accrued income	21,964	17,830
Other debtors	490	–
	<u>124,833</u>	<u>211,850</u>

21. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2021 £	2020 £
Cash at bank and in hand	33,042	26
Bank overdrafts	–	(5,999)
	<u>33,042</u>	<u>(5,973)</u>

22. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	19,824	16,564
Trade creditors	85,378	95,750
Accruals and deferred income	85,373	2,070
Social security and other taxes	11,849	62,840
Director loan accounts	–	16,000
Other creditors	2,807	2,094
	<u>205,231</u>	<u>195,318</u>

23. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>38,353</u>	<u>23,193</u>

Included within creditors: amounts falling due after more than one year is an amount of £2,333 (2020: £Nil) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

The sum of £67,500 was advanced from First Ark Social Investment on an unsecured basis, repayable over five years with interest being charged at 9% per annum. As at 31 March 2021, £23,177 (2020 £33,758) was outstanding, of which £15,257 (2020 £10,565) was due to be repaid before 31 March 2022.

During the year a CBIL loan, totalling £35,000, was advanced by Lloyds bank, repayable over 6 years with interest being charged at 2.5%. Also during the year, this was amended to a Bounce Back Loan. As at 31 March 2021, £35,000 was outstanding, of

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

23. Creditors: amounts falling due after more than one year *(continued)*

which £4,667 was due to be repaid before 31 March 2022.

24. Deferred income

Deferred income is in respect of grant income used to finance fixed asset purchases, released in line with depreciation of these assets.

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,210 (2020: £7,810).

26. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
Unrestricted funds	<u>4,381</u>	<u>679,062</u>	<u>(712,099)</u>	<u>(28,656)</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
Unrestricted funds	<u>13,522</u>	<u>809,846</u>	<u>(818,987)</u>	<u>4,381</u>

General fund is used to finance the charitable company's general activities as outlined in the Trustees Report

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
Restricted Funds	<u>–</u>	<u>225,056</u>	<u>(195,481)</u>	<u>29,575</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
Restricted Funds	<u>64,507</u>	<u>35,043</u>	<u>(99,550)</u>	<u>–</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Steve Morgan Foundation Emergency Covid - Contribution to support the charity in continuing to provide services to children and young people with ADHD, and their parents and carers, in the early days of the Covid pandemic and nationwide lockdown

National Lottery ICT development Grant - funding towards the overhaul and development of ICT systems within the charity. This included purchases of new ICT and telephone equipment, a digital health app for use by staff in providing the charity's services and also funding initial subscriptions to software applications.

Steve Morgan Foundation Fabric District Project - This funding, initially from Steve Morgan Foundation, but matched by government funds, covers the first three years' costs to set up a new training academy in Liverpool, that will train young people that are neurodiverse, in the care system or not in employment, education or training (NEET). The first tranche of funding was for the purchase of capital equipment, the initial overheads of the academy building and consultancy costs to support the project set up.

P H Holt Foundation - this funded subscriptions to virtual meeting platforms and resources for service users in the early months of the pandemic

CAF Covid Grant - this funded our Early Years Coordinator to continue to provide support in the first few months of the pandemic

Postcode Lottery Fund - funded the design and printing of the second issue of the 'Umbrella Gang' comic, a resource for neurodiverse children and young people.

Natwest Social & Community Capital Coronavirus Response Grant - funded one year's salary of a Digital Innovation Officer and the purchase of digital health technology to support the charity's work with service users. Also included were some core costs to support the digital transformation.

SESF Grant - to fund part of salaries of our training staff as training income was negatively impacted because of the pandemic

Community Fund : Umbrella Therapies Grant - There were two parts to this grant - £1050 to fund the installation of broadband at our new head office thus supporting access to the cloud for our ICT systems; and £2000 to fund posting resources to neurodiverse children and their families.

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

Waterloo Foundation - funding towards setting up the Umbrella Project in Cardiff in 2020

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	–	58,755	58,755
Tangible fixed assets	8,262	19,611	27,873
Current assets	21,259	28,133	49,392
Creditors less than 1 year	(10,565)	(76,924)	(87,489)
Creditors greater than 1 year	(47,612)	–	(47,612)
Net assets	(28,656)	29,575	919

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Intangible assets	–	–	–
Tangible fixed assets	11,016	–	11,016
Current assets	16,558	–	16,558
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	(23,193)	–	(23,193)
Net assets	4,381	–	4,381

28. Financial instruments

There are no financial instruments held at fair value. All financial instruments are held at cost less impairment.

29. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	26	33,016	33,042
Bank overdrafts	(5,999)	5,999	–
Debt due within one year	(26,565)	6,741	(19,824)
Debt due after one year	(23,193)	(15,160)	(38,353)
	(55,731)	30,596	(25,135)

30. Operating lease commitments

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

	2021 £	2020 £
Not later than 1 year	6,175	5,822
Later than 1 year and not later than 5 years	882	2,906
	7,057	8,728

ADHD Foundation

Company Limited by Guarantee

Notes to the Annual Report and Financial Statements *(continued)*

Year ended 31 March 2021

31. Related parties

During the year ended 31 March 2021, Trustees were paid the following - Anthony Greenberg, was paid £nil (2020 £2,250) for website development costs, Karen Rogan was paid £5,750 (2020 £435) for training modules and Dr Peter Mason £500 (2020 £1,100) for psychiatric sessions.

Prior to her appointment as a Trustee, a company that Professor Amanda Kirby is a director of, Do-IT Solutions Ltd, provided services totalling £34,548 in developing an App for the charity, including within Intangible assets.

ADHD Foundation

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the annual report and financial statements.

ADHD Foundation

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	49,659	43,617
Gift aid	777	1,155
General grants	12,908	14,000
	<u>63,344</u>	<u>58,772</u>
Charitable activities		
Contract and sales income	459,145	514,948
Conference income	—	108,320
D.C.R Allen Charitable Trust	—	3,000
Douglas Arter Foundation	—	500
Hemby Charitable Trust	—	2,000
Henhurst Charitable Trust	—	700
Liverpool City Council - Mayor fund	—	2,000
Medicash Foundation	—	5,000
National Lottery Awards for All	—	8,500
Private Clinic Income	30,716	38,750
St James Place Charitable Trust	—	2,500
Steve Morgan Foundation Emergency Covid	20,187	10,093
Thurrock Fund	—	750
National Lottery ICT development grant	44,980	—
Steve Morgan Foundation - Fabric district project	57,329	—
P H Holt Foundation	3,000	—
CAF Covid grant	7,080	—
Postcode Lottery	8,500	—
Natwest Social & Community Capital Coronavirus Response Grant	45,543	—
SESF Grant	33,387	—
Community Fund - Umbrella Therapies Grant	3,050	—
Waterloo Foundation	2,000	—
Training income	19,223	86,106
	<u>734,140</u>	<u>783,167</u>

ADHD Foundation

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Other trading activities		
Fundraising events	19,120	2,948
Investment income		
Bank interest receivable	5	2
Other income		
Coronavirus Job Retention Scheme	87,509	—
Total income	<u>904,118</u>	<u>844,889</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	940	259
Expenditure on charitable activities		
Wages and salaries	490,743	429,754
Pension costs	9,210	7,810
Insurance	3,698	3,213
Other establishment	60,018	38,847
Other motor/travel costs	6,762	48,319
Legal and professional fees	85,033	52,872
Other office costs	4,443	17,241
Amortisation	6,537	—
Depreciation	22,328	3,672
Impairment	2,223	—
Interest on bank loans and overdrafts	2,537	3,653
Other interest payable and similar charges	311	715
Activities	32,758	213,903
Consultancy fees	25,609	34,384
Publications and subscriptions	2,972	1,785
Volunteer expenses	3,282	599
Redundancy costs	5,650	—
Stationery, postage and printing	65,501	38,393
Bank and credit card charges	2,066	2,576
Training costs	27,124	17,330
Refreshments	893	641
Bad debts written off	45,087	1,705
Accountancy	1,855	675
Companies house costs	—	191
	<u>906,640</u>	<u>918,278</u>
Total expenditure	<u>907,580</u>	<u>918,537</u>
Net expenditure	<u>(3,462)</u>	<u>(73,648)</u>

ADHD Foundation

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Donations - fees	940	259
	<u>940</u>	<u>259</u>
Costs of raising donations and legacies	<u>940</u>	<u>259</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages/salaries	386,031	315,505
Pension costs	7,501	5,787
Consultancy fees	81,913	52,872
Activities	32,758	213,903
Volunteer expenses	3,282	599
Redundancy costs	5,649	—
	<u>517,134</u>	<u>588,666</u>
<i>Support costs</i>		
Staff salary costs	104,712	114,249
Pension costs	1,709	2,023
Insurance	3,698	3,213
Office costs	60,018	38,847
Travel expenses	6,762	48,319
Legal and professional fees	3,120	—
Office running costs	4,443	17,241
Amortisation	6,537	—
Depreciation	22,328	3,672
Loss on sale of assets	2,223	—
Interest on bank loans and overdrafts	2,537	3,653
Other interest payable and similar charges	311	715
Advertising	25,609	34,384
Publications and subscriptions	2,972	1,785
Computer costs	65,502	38,393
Bank and credit card charges	2,066	2,576
Training expenses	27,124	17,330
Refreshments	893	641
Bad debts written off	45,087	1,705
Accountancy	1,855	675
Companies house costs	—	191
	<u>389,506</u>	<u>329,612</u>
Expenditure on charitable activities	<u>906,640</u>	<u>918,278</u>