

COMPANY REGISTRATION NUMBER: 05368328  
CHARITY REGISTRATION NUMBER: 1120898

**ADHD Foundation**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2022**

**JVSA LTD**

Chartered accountants & statutory auditor  
Suite 205-209  
The Malthouse Business Centre  
Southport Road  
Ormskirk  
Lancashire  
L39 1QR

# **ADHD Foundation**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2022**

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# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

#### **Chair's report**

Dr Tony Lloyd, CEO Report

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.

Since the charity's inception, it has become the leading ADHD & Neurodiversity Charity in the UK and the largest patient-led ADHD service in Europe. The Charity is an NHS provider and was the first ADHD Charity to become an 'IAPT' service (Improving Access to Psychological Therapies). The service provides support for over 6000 families each year and almost 1000 young people who benefit from 1 to 1 psychological therapy. The Foundation provides time bound projects across the UK and in 2021-2022 delivered projects in Cardiff, Gloucestershire, Aberdeen, Bracknell Forest and East Berkshire.

The Foundation is also the largest provider of ADHD training for health, education and social care professionals in the UK, training over 22,000 teachers and over 3,000 health care professionals in the last financial year.

The ADHD Foundation Neurodiversity Charity is now a major provider to the business sector, delivering training and targeted services for employers looking to recruit and optimise performance of the 20% of the workforce who are neurodiverse as well as understand the needs of the 20% of UK citizens who are their customers.

The Charity has an ethos of 'enabling through skills, knowledge and healthy lifestyles', reducing dependencies on statutory services, encouraging families to take responsibility for educational achievement and long term health outcomes. Enabling through knowledge and skills to improve self-care, appropriate lifestyle choices and adherence to clinicians' guidance and taking a strength based approach to neurodiversity at home, in education settings and the workplace.

The Foundation was established as a charity in 2007, initially in Merseyside. Designing, co-producing and delivering a unique multi-disciplinary lifespan service model, demonstrate clinical excellence, quality educational services for those impacted by ADHD, autism, dyscalculia, dyspraxia (DCD),

Dr Tony Lloyd

DR TONY LLOYD 26.1.23

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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dyscalculia and Tourette's who experience significant inequalities in health, education and employability. As an integrated health and education service, the Foundation's model of triangulated support for professionals, parents and young people, has demonstrated substantial improvements in the lives of neurodiverse individuals and their families as well as for industry.

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

The Foundation enjoys strategic relationships with Government departments and agencies and offers consultancy and training for Government Departments. The Foundation also 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. The Foundation has authored, co-authored and published research, national reports and resources to support individuals and professionals.

This change in language and the national conversation from a 'deficit' framed 'disorder' model of intelligence, ability, and employability, to a 'strength based' perspective of the naturally occurring diversity of human neurocognitive capabilities. Research suggests that at least 1 in 5 people neurodiverse. As a pioneering agency in the neurodiversity movement' we have championed a paradigm shift that no longer defines people with dyslexia, ADHD, autism, dyscalculia dyspraxia and Tourette's by what they 'cannot do' rather than what they can. As leaders in the neurodiversity movement, the Foundation has been successful in communicating that unidentified and unsupported neurodevelopmental conditions can seriously impair physical and mental health, employability, and economic independence.

The Foundation enjoys strategic relationships with other third sector agencies globally and networks with over 250,000 social media followers and 250,000 unique website users annually.

#### **The Charity Services include:**

- Skill based training for parents and carers.
- CBT, DBT, Counselling, Play Therapy, Early Years Therapy & Systemic Family Therapy, EMDR and other Psychological services On Line Virtual Therapy and Coaching.
- Assessment and Diagnosis of ADHD.
- Educational Psychology Services.
- Psycho-educative support to over 250,000 social media followers.
- Mental Health First Aid Training.
- Regional and national conference events free and accessible for families who do not live in the geographical footprint of Merseyside & Cheshire where the Foundation offers its lifespan service.
- Training for professionals in health, education and social care.
- Training for businesses.

The Foundation stages the largest annual multidisciplinary conference for Neurodiversity in June and an ADHD specific conference in October each year.

In concert with several leading ADHD agencies, MPs, and the All-Party Parliamentary Group was launched in January 2018 with the following purposes:

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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- To raise awareness of ADHD and its impact on those with the condition.
- To help bring positive change to the lives of people living with ADHD.
- To share ideas, and act as a link between Parliament, organisations such as NICE, NHS and all patient groups and charities involved with this issue.

Jo Platt former MP & Chair of the APPG became a Trustee of the Foundation in June 2020 and will now act as secretary to the APPG when it is relaunched in November 2020 following a suspension of activity for APPG's as a result of the Covid19 pandemic.

#### **Business Development and Financial Sustainability**

The ADHD Foundation Neurodiversity Charity has enjoyed sustained incremental growth, increasing turnover from £500,000 to £2 million in the current year 2022-2023, while ensuring its integrity of purpose and values are not compromised or diluted. Turnover is not the key success indicator - Social impact to improve the life chances of the ND population in the UK remains our key objective, - achieved with a diverse number of income streams, services and customers and an entrepreneurial approach to financial sustainability.

Historically the charity had not attracted more than 4% of its income from donations. Changing attitudes and destigmatising of ADHD and a greater culture acceptance of neurodiversity has resulted in significant improvements in donations in 2022-2023.

While the Foundation has always successfully relied on a business trading model, we are now prioritising the need to improve financial reserves through greater emphasis on fundraising and income generated through corporate sponsorship, 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 and revenue streams.

The trustees are pleased to present their report with the financial statements of the charity for the year ended 31 March 2022.

# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### Reference and administrative details

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

#### The trustees

Mrs J Platt	
Prof A Kirby	
Prof S Young	
Dr R Gallagher	
Dr C Cornforth	
Mrs J Fitzpatrick	
Mrs M Fraughan	
Mr B Jones	
Dr D Wass	
Prof A Thapar	
Mr L Omar	
Mr D Johnson MSP	
Mr F Connolly	(Appointed 30 September 2021)
Prof S Cortese	(Appointed 23 October 2021)
Dr J Fellick	
Dr K Naidoo	(Resigned 1 November 2021)
Dr P Mason	(Resigned 16 November 2021)

#### Auditor

JVSA LTD  
Chartered accountants & statutory auditor  
Suite 205-209  
The Malthouse Business Centre  
Southport Road  
Ormskirk  
Lancashire  
L39 1QR

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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##### **Structure, governance and management**

ADHD Foundation Neurodiversity Charity is a charitable company limited by guarantee (registered in England and Wales, no. 05368328) incorporated on 17th February 2005 and registered as a charity (no. 1120898) 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 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.

##### **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.

##### **Objectives and activities**

##### **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 2022**

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##### **Objectives and activities *(continued)***

###### **Impact of Covid pandemic**

The impact of the Covid19 Pandemic resulted in substantial losses of reserves in 2020-2022. Service model redesign, system efficiencies and cost savings and greater use of health technology have now built the foundations of a more sustainable and entrepreneurial business model.

The Foundation with support from a wide range of grant funders and income generated from traded services and a modest and capped level of revenue from statutory service commissions, is a major influence on the cultural changes required to influence national policy in the design, delivery and accessibility of public services for the neurodiverse population in the UK.

Our 10-year strategic plan launched in 2020 has accelerated the implementation of digital transformation and innovation and retraining and redeployment of the staff team who are cross-skilled, and able to adapt quickly to new opportunities with agile models of working. At the time of writing this report, the Foundation is on target to increase its revenue in the financial year 2022-2023 with strong performance forecast for 2023-2024. The response of staff and Trustees together with funders and supporters has ensured the Foundation's sustainability and its confidence in meeting the challenges and opportunities we anticipate in the coming years.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The ADHD Foundation Neurodiversity Charity is the proud recipient of numerous national awards. Establishing a national reputation as an exemplar of health care, education services, training services for all sectors, and an agency that influences policy and provision across the UK, The Foundation continues to be a major influence in the national conversation on neurodiversity.

The success of the UK National Neurodiversity Umbrella Project has had a major impact on awareness of the Foundation's mission, vision, values and services. The Umbrella project is a 'Celebration of Neurodiversity' supported by corporate sponsors, Arts Council and Charitable Trusts. Over 500 schools and over 300 businesses install mini-installations of umbrellas and benefit from educational and training resources to support neurodiverse children or employees. Major public art installations of colourful canopies of umbrellas were also installed in city centres in Glasgow, Liverpool, London, Lisburn NI, Cheltenham and Stroud in Gloucestershire, Aberdeen, Cardiff, Stoke-on-Trent and Bracknell Berkshire in 2022. In 2023 there will be a further ten public installations in UK cities.



# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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##### **Financial review**

Income for the year totalled £1,306,327 (2021 £904,118) of which £238,656 (2021 £225,056) related to funding for projects on which restrictions were placed.

Expenditure for the year totalled £1,270,043 (2021 £907,580) leaving a surplus for the year of £36,284 (2021 deficit £3,462). At 31st March 2022, the charity's reserves stood at £37,203 (2021 £919), of which £103,886 (2021 £29,575) represents restricted funds. Details of the restricted funds are shown in note 26 to the accounts.

##### **Reserves Policy**

The amount of reserves at 31 March 2022 were £37,203 (2021:£919).

The charity's target is to build reserves to cover two months' worth of operating costs. This has not been achieved at 31st March 2022 but the following steps have been implemented since then in order to improve reserves:

- Improved financial systems & cost controls are a priority for 2022-2023.
- Increase prices in line with inflationary trends.
- Increased capacity to increase revenue surplus generated from traded services such as training, and private clinical services, the profits from which will subsidise those charitable activities and services where there is systemic inequality of access to statutory services.
- Increasing the number of fundraising activities and events. Developing and extending its range of training courses businesses, education sector and health/social care professionals. Corporate sponsorship. Obtaining commission income from sales of health technological advancements that the Charity has been involved in developing.

##### **Plans for future periods**

- Continue its ethos of employing a diverse workforce with a commitment to ensuring a minimum of 50% of employees are from minority groups Neurodiverse, LGBTQ and Black, Asian, Mixed ethnicity.
- Increase revenue from Grant funders.
- Develop strategic commercial relationships with the business sector that will generate revenue for charitable activities.

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **Trustees' responsibilities statement**

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

# **ADHD Foundation**

**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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The trustees' annual report and the strategic report were approved on 26 January 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'R Gallagher', written over a horizontal line.

Dr R Gallagher  
Trustee

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ADHD Foundation**

**Year ended 31 March 2022**

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#### **Opinion**

We have audited the financial statements of ADHD Foundation (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ADHD Foundation** *(continued)*

**Year ended 31 March 2022**

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#### **Other Information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ADHD Foundation *(continued)***

**Year ended 31 March 2022**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussion with directors and by updating our understanding of the sector in which the charity operates.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ADHD Foundation *(continued)***

#### **Year ended 31 March 2022**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of ADHD Foundation** *(continued)*

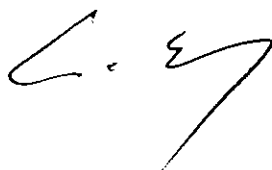
**Year ended 31 March 2022**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Chris Sales (Senior Statutory Auditor)

For and on behalf of  
JVSA LTD  
Chartered accountants & statutory auditor  
Suite 205-209  
The Malthouse Business Centre  
Southport Road  
Ormskirk  
Lancashire  
L39 1QR

26 January 2023



# ADHD Foundation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	53,850	—	53,850	63,344
Charitable activities	6	921,544	238,656	1,160,200	734,140
Other trading activities	7	89,333	—	89,333	19,120
Investment income	8	2	—	2	5
Other income	9	2,942	—	2,942	87,509
<b>Total income</b>		<b>1,067,671</b>	<b>238,656</b>	<b>1,306,327</b>	<b>904,118</b>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	1,595	—	1,595	940
Expenditure on charitable activities	11,12	1,104,102	164,346	1,268,448	906,640
<b>Total expenditure</b>		<b>1,105,697</b>	<b>164,346</b>	<b>1,270,043</b>	<b>907,580</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(38,026)</b>	<b>74,310</b>	<b>36,284</b>	<b>(3,462)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		(28,656)	29,575	919	4,381
<b>Total funds carried forward</b>		<b>(66,682)</b>	<b>103,885</b>	<b>37,203</b>	<b>919</b>

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 18 to 34 form part of these financial statements.

# ADHD Foundation

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	18	22,794	19,611
Tangible fixed assets	19	52,305	67,017
		<u>75,099</u>	<u>86,628</u>
<b>Current assets</b>			
Debtors	20	227,457	124,833
Cash at bank and in hand		9,684	33,042
		<u>237,141</u>	<u>157,875</u>
<b>Creditors: amounts falling due within one year</b>	21	251,704	205,231
<b>Net current assets</b>		<u>(14,563)</u>	<u>(47,356)</u>
<b>Total assets less current liabilities</b>		60,536	39,272
<b>Creditors: amounts falling due after more than one year</b>	22	23,333	38,353
<b>Net assets</b>		<u>37,203</u>	<u>919</u>
<b>Funds of the charity</b>			
Restricted funds		103,885	29,575
Unrestricted funds		(66,682)	(28,656)
<b>Total charity funds</b>	26	<u>37,203</u>	<u>919</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 January 2023, and are signed on behalf of the board by:



Dr R Gallagher  
Trustee

The notes on pages 18 to 34 form part of these financial statements.

# ADHD Foundation

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	36,284	(3,462)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	17,432	18,712
Amortisation of intangible assets	9,777	6,537
Other interest receivable and similar income	(2)	(5)
Interest payable and similar charges	2,384	2,848
Accrued expenses/(income)	7,797	(2,484)
<i>Changes in:</i>		
Trade and other debtors	(111,569)	95,879
Trade and other creditors	52,425	16,275
Cash generated from operations	14,528	134,300
Interest paid	(2,384)	(2,848)
Interest received	2	5
Net cash from operating activities	12,146	131,457
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(2,720)	(80,552)
Proceeds from sale of tangible assets	—	5,839
Purchase of intangible assets	(12,960)	(26,148)
Net cash used in investing activities	(15,680)	(100,861)
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(19,824)	8,419
Net cash (used in)/from financing activities	(19,824)	8,419
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(23,358)</b>	<b>39,015</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>33,042</b>	<b>(5,973)</b>
<b>Cash and cash equivalents at end of year</b>	<b>9,684</b>	<b>33,042</b>

The notes on pages 18 to 34 form part of these financial statements.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

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#### **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, England.

#### **2. Statement of compliance**

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

##### **Going concern**

Whilst the Client has a negative unrestricted reserve position (of £66,682 at 31/3/22, up from £28,656 at 31/3/21) there are a number of non-recurring reasons behind this:

- The impact of the Covid pandemic and the absolute necessity of investing in new premises and new ICT infrastructure to enable the charity to operate using technology for virtual services, ensured sustainability of the charity at a time when families across the UK were completely dependent on our support due to the reduced service available from the NHS.
- The return on this investment is clearly evident from the increase in traded services and unrestricted donations from £814K in the year ending March 2019, to just under £2 million pounds in the financial year ending March 2023.
- Systems, processes and a post pandemic fundraising strategy, together with price increases in 2023-2024, will enable the Charity to fully recover from the impact of the pandemic with higher surplus income margins on traded services and a significant increase in philanthropy, corporate sponsorship and unsolicited donations.

The Trustees are confident that the measures to improve the Reserve position (as set out in the "Reserve Policy" section on page 7 of their Report), will result in a significant improvement in the Reserve position within the next 2 years. They therefore consider the continued use of the Going Concern basis to be appropriate.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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#### **3. Accounting policies** *(continued)*

##### **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. 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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **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.
- 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.

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### 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 are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic 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.

##### Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

# **ADHD Foundation**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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#### **3. Accounting policies** *(continued)*

##### **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.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 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. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

As at 31 March 2022, 15 members have given a guarantee of £1 each in the event of the charitable company winding-up and becoming insolvent (2021 15 members £15).

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	47,761	47,761	49,659	49,659
<b>Gifts</b>				
Gift aid	2,527	2,527	777	777
<b>Grants</b>				
General grants	3,562	3,562	12,908	12,908
	<u>53,850</u>	<u>53,850</u>	<u>63,344</u>	<u>63,344</u>

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contract and sales income	634,774	–	634,774
Barnwood Trust - Umbrella Project	–	20,000	20,000
RESTAR	–	923	923
Private Clinic income	163,555	–	163,555
Garfield Weston	–	25,000	25,000
Steve Morgan Foundation Emergency Covid	–	–	–
National Lottery - Neurodiversity Academy	–	66,605	66,605
National Lottery ICT development grant	–	–	–
Steve Morgan Foundation - Fabric district project	–	49,203	49,203
P H Holt Foundation	–	–	–
CAF Covid grant	–	–	–
Postcode Lottery	–	–	–
NatWest Social & Community Capital Coronavirus Response Grant	–	–	–
SESF Grant	–	–	–
Community Fund - Umbrella Therapies Grant	–	–	–
Waterloo Foundation	–	–	–
Release of 2021 Deferred Income	–	76,925	76,925
Training Income	123,215	–	123,215
	<u>921,544</u>	<u>238,656</u>	<u>1,160,200</u>

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Contract and sales income	459,145	—	459,145
Barnwood Trust - Umbrella Project	—	—	—
RESTAR	—	—	—
Private Clinic income	30,716	—	30,716
Garfield Weston	—	—	—
Steve Morgan Foundation Emergency Covid	—	20,187	20,187
National Lottery - Neurodiversity Academy	—	—	—
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
Release of 2021 Deferred Income	—	—	—
Training Income	19,223	—	19,223
	<u>509,084</u>	<u>225,056</u>	<u>734,140</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	89,333	89,333	19,120	19,120

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2	2	5	5

#### 9. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Coronavirus Job Retention Scheme	2,942	2,942	87,509	87,509

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	1,595	1,595	940	940

#### 11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable costs	669,594	88,250	757,845
Support costs	434,508	76,096	510,603
	<u>1,104,102</u>	<u>164,346</u>	<u>1,268,448</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct charitable costs	321,653	195,481	517,134
Support costs	389,506	—	389,506
	<u>711,159</u>	<u>195,481</u>	<u>906,640</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Direct charitable costs	757,845	510,603	1,268,448	906,640

Analysed as follows

	2022 £	2021 £
Staff costs	622,484	386,041
Pension	11,286	7,501
Redundancy		5,649
Activities	98,347	32,758
Consultancy fees	23,044	81,903
Volunteer expenses	2,684	3,282
	<u>757,845</u>	<u>517,134</u>

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 13. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Staff costs	165,053	165,053	104,712
Premises	25,589	25,589	4,443
Communications and IT	74,422	74,422	65,502
General office	98,268	98,268	60,018
Human resources	6,508	6,508	3,120
Finance costs	5,793	5,793	4,914
Governance costs	4,566	4,566	1,855
Pension costs	2,993	2,993	1,708
Advertising	44,993	44,993	25,609
Publications and subscriptions	2,876	2,876	2,972
Insurance	4,321	4,321	3,698
Travel expenses	28,201	28,201	6,762
Training expenses	17,375	17,375	27,124
Refreshments	805	805	893
Bad debts written off	1,631	1,631	45,087
Depreciation	27,209	27,209	31,088
	<u>510,603</u>	<u>510,603</u>	<u>389,505</u>

#### 14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Amortisation of intangible assets	9,777	6,537
Depreciation of tangible fixed assets	<u>17,432</u>	<u>18,712</u>

#### 15. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>4,500</u>	<u>2,100</u>

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 16. Staff costs

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

	2022	2021
	£	£
Wages and salaries	787,537	490,743
Employer contributions to pension plans	14,279	9,210
	<u>801,816</u>	<u>499,953</u>

The average head count of employees during the year was 32 (2021: 20).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

During the year Key management personnel were paid £55,360 (2021: £56,570). Total benefits include salary and a contribution to mobile phone costs were paid to the CEO.

#### 17. Trustee remuneration and expenses

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

The following trustees were reimbursed expenses during the year, Fintan Connolly £186 (2021:£nil).

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 18. Intangible assets

	Development costs £
<b>Cost</b>	
At 1 April 2021	26,148
Additions	12,960
<b>At 31 March 2022</b>	<b>39,108</b>
<b>Amortisation</b>	
At 1 April 2021	6,537
Charge for the year	9,777
<b>At 31 March 2022</b>	<b>16,314</b>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<b>22,794</b>
At 31 March 2021	19,611

#### 19. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2021	44,398	1,765	54,317	100,480
Additions	—	—	2,720	2,720
<b>At 31 March 2022</b>	<b>44,398</b>	<b>1,765</b>	<b>57,037</b>	<b>103,200</b>
<b>Depreciation</b>				
At 1 April 2021	11,099	595	21,769	33,463
Charge for the year	8,325	292	8,815	17,432
<b>At 31 March 2022</b>	<b>19,424</b>	<b>887</b>	<b>30,584</b>	<b>50,895</b>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	<b>24,974</b>	<b>878</b>	<b>26,453</b>	<b>52,305</b>
At 31 March 2021	33,299	1,170	32,548	67,017

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 20. Debtors

	2022	2021
	£	£
Trade debtors	197,767	102,379
Prepayments and accrued income	8,767	21,964
Other debtors	20,923	490
	<u>227,457</u>	<u>124,833</u>

#### 21. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	15,020	19,824
Trade creditors	40,615	85,378
Accruals and deferred income	106,077	85,373
Social security and other taxes	66,015	11,849
Other creditors	23,977	2,807
	<u>251,704</u>	<u>205,231</u>

#### 22. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	23,333	38,353

Included within creditors: amounts falling due after more than one year is an amount of £23,333 (2021: 38,353) in respect of liabilities payable or repayments by instalments which fall due for payment within five years of the reporting date.

In 2021 a CBIL loan, totalling £35,000, was advanced by Lloyds bank, repayable over 6 years with interest being charged at 2.5%. Also during 2021, this was amended to a Bounce Back Loan. As at 31 March 2022 £30,333 was outstanding of which £7,000 was due to be paid before 31 March 2023.

#### 23. Deferred income

	2022	2021
	£	£
At 1 April 2021	76,925	—
Transferred to Restricted Funds	(76,925)	—
Amount deferred in year	98,777	76,925
	<u>98,777</u>	<u>76,925</u>
<b>At 31 March 2022</b>	<b>98,777</b>	<b>76,925</b>



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 23. Deferred income *(continued)*

Deferred income is in respect of school income relating to courses and training to be undertaken after 31st March 2022.

#### 24. 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 £14,279 (2021: £9,210).

#### 25. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in creditors:		
Deferred government grants due within one year	—	76,925

#### 26. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	(28,656)	1,067,671	(1,105,697)	(66,682)

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	4,381	679,062	(712,099)	(28,656)

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 26. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2021	Transfer/ Income	Expenditure	At 31 March 2022
	£	£	£	£
Fixed Asset Fund		76,925	(20,865)	56,060
General Fund	<u>29,575</u>	<u>161,731</u>	<u>(143,481)</u>	<u>47,825</u>
<b>Total</b>	<b><u>29,575</u></b>	<b><u>238,656</u></b>	<b><u>(164,346)</u></b>	<b><u>103,885</u></b>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General Fund	–	225,056	(195,481)	29,575

	At 1 April 2021	Transfer/ Income	Expenditure	At 31 March 2022
Barwood Trust		20,000		20,000
RE-STAR Collaboration funding		923		923
Garfield Weston		25,000	(13,665)	11,335
National Lottery Neurodiversity		66,605	(57,970)	8,635
Steve Morgan Foundation		49,203	(49,203)	
NatWest RBS Social Grant	(29,575)		(22,642)	6,933
	<u>(29,575)</u>	<u>161,731</u>	<u>(143,481)</u>	<u>47,825</u>

### National Lottery Neurodiversity

Neurodiversity Academy Project funded by National Lottery from October 14<sup>th</sup> 2020 pertains to support provided for the education and mental health of young people in the foster care system or in special guardianship with grandparents and supporting those transitioning from education to employment.

### Steve Morgan Foundation

This funding, initially from Steve Morgan Foundation but matched by government funding, was to cover 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 education, employment or training (NEET). The original grant has recently been repurposed and ADHD Foundation is working with partner organisations in Merseyside region to provide training and support to young people as noted.

### RE-STAR Collaboration funding

RE-STAR stands for Regulating Emotions – Strengthening Adolescent Resilience Trajectories. ADHD Foundation is collaborating with a number of other organisations on a research project that will last four years from September 2021. The funding is a contribution towards an ADHD Foundation staff member's salary costs.

### Garfield Weston

Funding for an Umbrella Project Coordinator for one year.

### Natwest RBS Social Grant

A grant to help fund digital innovation within the charity. It funds a digital innovation officer for one year and contributes to digital health technology improvements for the charity including the charity's website.

### Barwood Trust

Barnwood Trust is a grant contribution to the Gloucestershire Umbrella Project In Stroud 2021 and Cheltenham in 2022.

## 27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	4,506	18,288	22,794
Tangible fixed assets	9,321	42,984	52,305
Current assets	138,470	98,671	237,141
Creditors less than 1 year	(195,646)	(56,058)	(251,704)
Creditors greater than 1 year	(23,333)	–	(23,333)
<b>Net assets</b>	<b>(66,682)</b>	<b>103,885</b>	<b>37,203</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	–	19,611	19,611
Tangible fixed assets	8,262	58,755	67,017
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)
<b>Net assets</b>	<b>(28,656)</b>	<b>29,575</b>	<b>919</b>

## 28. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	33,042	(23,358)	9,684
Debt due within one year	(19,824)	4,804	(15,020)
Debt due after one year	(38,353)	15,020	(23,333)
	<u>(25,135)</u>	<u>(3,534)</u>	<u>(28,669)</u>

## 29. Operating lease commitments

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

	2022	2021
	£	£
Not later than 1 year	882	6,175
Later than 1 year and not later than 5 years	—	882
	<u>882</u>	<u>7,057</u>

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.

## 30. Related parties

During the year ended 31 March 2022, Trustees were paid the following - Dr Peter Mason £700 for psychiatric services (£2021: £500) and Professor Amanda Kirby £4,583 (2021: £nil) for commission on sales of software.

Do-IT Solutions Ltd, a company that Professor Amanda Kirby is a director of, provided services totalling £4,769 (2021: £34,548) in software development for the charity.