

COMPANY REGISTRATION NUMBER: 05368328  
CHARITY REGISTRATION NUMBER: 1120898

**ADHD Foundatlon**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

**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 2023**

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# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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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 2023.

#### **CEO Statement**

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 provides services for all sectors of the economy and is an approved provider for NHS for training, consultancy and as a NHS accredited 'IAPT' service (Improving Access to Psychological Therapies).

The Charity provides direct support for over 6,000 families each year and over 1,000 young people who benefit directly from 1 to 1 psychological therapy. The Foundation provides time bound projects across the UK and in 2022-2023 delivered projects in Cardiff, Gloucestershire, Aberdeen, Bracknell Forest, Greater Merseyside, Cheshire and East Berkshire.

The Foundation enjoys strategic relationships with Government departments and agencies across all sectors and offers consultancy and training for Government Departments, NHS and other national agencies. The Foundation has authored, co-authored and published research, national reports and resources to support individuals and professionals and to attempt to influence national policy in education, health, employment and justice services.

The charity set a key objective to change public perceptions and change the national conversation about the 1 in 5 UK citizens who 'think differently', promoting a 'strength based neurodiverse paradigm' that changes the 'deficit' framed 'disorder' model of intelligence, ability, and employability, to a 'strength based' perspective of the naturally occurring diversity of human neurocognitive capabilities.

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 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 9000 health care professionals in the last financial year. The ADHD Foundation Neurodiversity Charity is also 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 be given the knowledge and skills to take responsibility for educational achievement, healthy lifestyle, employability, economic independence, and active citizenship.

Our services and support are offered in a variety of accessible ways; in person training, live streamed training and training films, employing health technology and AI to deliver health, education and employability services in a variety of accessible formats that are flexible to the needs of the customer and service user.



# ADHD Foundation

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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Web based and social media platforms extend our reach globally providing open access information and resources offered to over 250,000 social media followers and over 1 million unique website users.

The Foundation's activities, campaigning and neurodiversity Umbrella project generate over 4 billion media impressions annually, with an advertising value of £93 million. This internationally renowned charity has seen widespread embracing of our 'Brand Values' that demonstrate its mission, vision and values for public good. This reputation has afforded the Charity support from the business community who actively sponsor and promote our work and messaging through collaborative projects such as the 'Neurodiversity Umbrella Project'. In 2022-23 over 1000 small businesses and schools had small Umbrella Project installations in their premises and global brands such as EY, Heathrow Airport, SFI Health Switzerland, Takeda, Admiral Insurance Group, Macquarie Merchant Bank, Astra Zeneca, Talent International, Harbour Energy and Canadian Natural Resources International, all contributed to major public installations of Umbrella Projects. Collaborating with local Businesses and Business District (BID) consortia, Arts Council England and charitable trusts, we provided public umbrella art installations as a catalyst for charitable support for communities in Cheltenham Gloucestershire, Liverpool, Cardiff, Aberdeen, Glasgow, Newark in Nottinghamshire, London Bromley, Bracknell Forrest, Thames Valley, Surrey and Berkshire. There are also Umbrella Art installations in Manhattan NYC, Sydney Australia courtesy of EY and in Gaithersburg USA in partnership with Astra Zeneca planned for the autumn of 2023.

The Foundation provides a 'traded services' business model to fund charitable activity, because enduring misunderstanding and stigma about ADHD and neurodiversity Unrestricted donations is approximately 5% of our annual income. The Charity has multiple funding streams and ensures it is never dependent on any funder or revenue stream as integral to its sustainability strategy.

Though success indicators for the Charity are 'social change', we recognise that while a 'traded services' business model ensures sustainability, we must build financial reserves in order to be able to invest in the development of new services and products and adhere to Charity Commission best practice guidelines.

Philanthropy is now a key objective for the Foundations plans in the next three years to build financial reserves and provide the resource to invest in new services, and most importantly. To continue to play a leading role in the development of a neurodiversity friendly society, that is good for individuals who have historically experienced significant and avoidable disadvantage, and also good for our economy and culture.

Other Key Objectives for new business plan spanning 2023-2026 include the launch of:-

1. UK Accredited Diploma in Coaching for ADHD & Diploma in Psychotherapy for ND clients.
2. Expansion into global partnerships.
3. Research and innovation in health technology.
4. Collaborate with UK Governments on policy initiatives relating to neurodiversity.
5. Launch 'Innovation fund' campaign to enable the foundation to lead on new initiatives to improve life chances in education, health and employment for the 1 in 5 who 'Think Differently'.

The Foundation has made a substantial contribution to the national conversation with measurable social impact. It is a powerful force for public benefit. It is in my view as CEO, an NGO that is yet to realise its full potential.

Dr Tony Lloyd FRSA



## **ADHD Foundation**

### **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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##### **Statement from Professor Amanda Kirby, Chair of ADHD Foundation The Neurodiversity Charity**

ADHD Foundation Neurodiversity Charity continues to grow in influence and impact upon the national conversation about neurodiversity. This is an amazing achievement following the extremely challenging years of the pandemic. As a leading NGO in this field, the Foundation enjoys support from all sectors of the economy, providing services for industry as well as health care and education providers.

The service transformation that began during the pandemic is now in its third and final phase, focussing on utility of technology, financial systems and cost modelling to optimise revenue from traded services that fund the majority of the charitable activities the Foundation offers. Furthermore, a comprehensive review of fundraising and fundraising strategy is also being undertaken to improve donations from the general public and from high value donors. Unrestricted income is vital for the Foundation to innovate and continue the pioneering role it plays as the lead NGO for neurodiversity in the UK.

What has been achieved so far with limited financial resources is outstanding. The Charity's achievements are testament to a dedicated and expert team of only 40 personnel and a dynamic board of trustees and charity patrons.

# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2023

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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	Name	Occupation
	Jo Platt	General Manager, Charity Organisation
	Prof Amanda Kirby	CEO Do-IT Solutions
	Prof Susan Young	Professor of Psychology ICL
	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
	Dr Diane Wass	MD JPA Health Public Relations
	Prof Anita Thapar	Child & Adolescent Psychiatrist
	Lee Omar	Health Tec CEO
	Daniel Johnson MSP	Politician
	Fintan Connolly	Health Tec CEO
	Prof Samuele Cortese	University Professor
	Dr Jeremy Fellick	Paediatrician Glasgow Scotland

Company secretary Ms Cathy Hood FCA

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 CEO's Report) *(continued)***

#### **Year ended 31 March 2023**

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

ADHD Foundation (trading as ADHD Foundation Neurodiversity Charity) is a charitable company limited by guarantee (registered in England and Wales), 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 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. See Reserves Policy and Plans for Future Development for further information.

#### **Objectives and activities**

**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 and carers, schools, social care providers and the child.

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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#### **The Charity's main services are:**

- Skill based training for parents and carers.
- Training for professionals in health, education, social care and business.
- Providing counselling and behavioural, EMDR and other therapies in person and online.
- Multidisciplinary services for early years settings, schools and universities.
- Assessment and Diagnosis of ADHD and related neurodevelopmental conditions.
- Regional and national conference events.
- Secretariat for the All-Party Parliamentary Group for ADHD.
- The Neurodiversity Umbrella Project.

#### **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 a core part of the Foundation's ethos and for this reason, we ensure that successful collaboration with statutory services does not compromise our Charity objectives as a public, not-for-profit agency for the benefit of the estimated 3 million UK citizens who live with ADHD and their families.

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

The ADHD Foundation Neurodiversity Charity has enjoyed sustained incremental growth over the last eight years, 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 has not attracted more than 10% of its income from donations. By changing attitudes and destigmatising ADHD, and developing a greater culture acceptance of neurodiversity, this has resulted in improvements in donations in this financial year.

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.



# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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#### **Strategic report**

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

#### **Achievements and performance**

ADHD Foundation Neurodiversity Charity continues to be a major influence in the national conversation on neurodiversity. It has established 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 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 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.

Therapeutic services continue to be provided to schools in the Merseyside area providing much needed support for neurodiverse and other children, including those impacted by the Covid pandemic. Our online adult therapy service is specifically geared towards the neurodiverse population and is in demand.

Our training team continue to develop content on all aspects of neurodevelopmental conditions and offer training sessions in a variety of ways to optimise reach to professionals, organisations and the public.

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

#### **Financial review**

Income for the year totalled £1,832,614 (2022 £1,306,327) of which £245,331 (2022 £238,656) related to funding for projects on which restrictions were placed.

Expenditure for the year totalled £1,810,525 (2022 £1,270,043) leaving a surplus for the year of £22,091 (2022 £36,284).

At 31st March 2023, the charity's reserves stood at £59,294 (2022 £37,203), of which £59,054 (2022 £103,885) represent deferred or restricted funds. Details of the deferred and restricted funds are shown in note 25 to the accounts.

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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##### **Reserves Policy**

The amount of reserves at 31 March 2023 were £59,294.

The charity's target is to build reserves to £250,000, being two months' worth of unrestricted operating costs.

There are various ways the Charity intends to improve reserves:-

- Increase prices in line with inflationary trends.
- Increase 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 to businesses, education sector and health/social care professionals.
- Corporate sponsorship.

##### **Plans for future development**

- Develop strategic commercial relationships with the business sector that will generate revenue for charitable activities.
- Improve financial reserves through greater emphasis on fundraising and income generated through corporate sponsorship, sales of training and conference events.
- Continue its ethos of employing a diverse workforce with a commitment to a minimum of 50% of employees from minority groups (Neurodiverse, LGBTQ and Black, Asian, Mixed ethnicity).

##### **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.



## ADHD Foundation

### Company Limited by Guarantee

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

##### Year ended 31 March 2023

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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.

The trustees' annual report and the strategic report were approved on .....15/11/23..... and signed on behalf of the board of trustees by:



Dr R Gallagher  
Trustee







# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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#### **Opinion**

We have audited the financial statements of ADHD Foundation (the 'charity') for the year ended 31 March 2023 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 2023 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 2023**

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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 2023**

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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.



## **ADHD Foundation**

### **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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##### **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.

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.
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## ADHD Foundation

### Company Limited by Guarantee

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

Year ended 31 March 2023

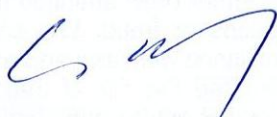
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- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

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

16/11/23



# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	103,110	–	103,110	53,850
Charitable activities	6	1,277,348	245,331	1,522,679	1,160,200
Other trading activities	7	103,592	–	103,592	89,333
Investment income	8	57	–	57	2
Other income	9	103,176	–	103,176	2,942
<b>Total income</b>		<u>1,587,283</u>	<u>245,331</u>	<u>1,832,614</u>	<u>1,306,327</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	1,539	–	1,539	1,595
Expenditure on charitable activities	11,12	1,518,823	290,162	1,808,984	1,268,448
<b>Total expenditure</b>		<u>1,520,362</u>	<u>290,162</u>	<u>1,810,523</u>	<u>1,270,043</u>
<b>Net income and net movement in funds</b>		<u>66,921</u>	<u>(44,831)</u>	<u>22,091</u>	<u>36,284</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(66,682)	103,885	37,203	919
<b>Total funds carried forward</b>		<u>240</u>	<u>59,054</u>	<u>59,294</u>	<u>37,203</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 18 to 32 form part of these financial statements.

# ADHD Foundation

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	18	13,017	22,794
Tangible fixed assets	19	33,123	52,305
		<u>46,140</u>	<u>75,099</u>
<b>Current assets</b>			
Debtors	20	212,154	227,457
Cash at bank and in hand		3,269	9,684
		<u>215,423</u>	<u>237,141</u>
<b>Creditors: amounts falling due within one year</b>	21	185,936	251,704
<b>Net current assets</b>		<u>29,487</u>	<u>(14,563)</u>
<b>Total assets less current liabilities</b>		<u>75,627</u>	<u>60,536</u>
<b>Creditors: amounts falling due after more than one year</b>	22	16,333	23,333
<b>Net assets</b>		<u>59,294</u>	<u>37,203</u>
<b>Funds of the charity</b>			
Restricted funds		59,054	103,885
Unrestricted funds		240	(66,682)
<b>Total charity funds</b>	25	<u>59,294</u>	<u>37,203</u>

These financial statements were approved by the board of trustees and authorised for issue on ..... and are signed on behalf of the board by:

  
Dr R Gallagher  
Trustee

The notes on pages 18 to 32 form part of these financial statements.



# ADHD Foundation

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income	22,091	36,284
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,041	17,432
Amortisation of intangible assets	9,777	9,777
Other interest receivable and similar income	(57)	(2)
Interest payable and similar charges	2,282	2,384
Loss on disposal of tangible fixed assets	10,971	–
Accrued (income)/expenses	(30,497)	7,797
<i>Changes in:</i>		
Trade and other debtors	51,010	(111,569)
Trade and other creditors	(62,958)	52,425
Cash generated from operations	13,660	14,528
Interest paid	(2,282)	(2,384)
Interest received	57	2
Net cash from operating activities	<u>11,435</u>	<u>12,146</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(6,632)	(2,720)
Proceeds from sale of tangible assets	3,802	–
Purchase of intangible assets	–	(12,960)
Net cash used in investing activities	<u>(2,830)</u>	<u>(15,680)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(15,020)	(19,824)
Net cash used in financing activities	<u>(15,020)</u>	<u>(19,824)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(6,415)</b>	<b>(23,358)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>9,684</b>	<b>33,042</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>3,269</u></b>	<b><u>9,684</u></b>

The notes on pages 18 to 32 form part of these financial statements.

# **ADHD Foundation**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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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**

There are no material uncertainties about the charity's ability to continue.



# **ADHD Foundation**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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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.

##### **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 2023**

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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 2023

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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 2023

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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.

##### 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.



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 4. Limited by guarantee

As at 31 March 2023, 15 members have given a guarantee of £1 each in the event of the charitable company winding-up and becoming insolvent (2022 15 members £15).

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	81,098	81,098	47,761	47,761
<b>Gifts</b>				
Gift aid	8,154	8,154	2,527	2,527
<b>Grants</b>				
General grants	13,858	13,858	3,562	3,562
	<u>103,110</u>	<u>103,110</u>	<u>53,850</u>	<u>53,850</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contract and sales income	751,051	—	751,051
Arts Council Umbrella Project	—	35,830	35,830
Awards 4 All Youth Council	—	7,989	7,989
Belgrave Trust	—	23,000	23,000
Schroder Trust	—	5,000	5,000
Skelton Bounty (LCVS)	—	2,260	2,260
Barnwood Trust - Umbrella Project	—	—	—
RESTAR	—	330	330
Private Clinic income	249,505	—	249,505
Garfield Weston	—	—	—
National Lottery - Neurodiversity Academy	—	116,719	116,719
Steve Morgan Foundation - Fabric district project	—	49,203	49,203
Waterloo Foundation	—	5,000	5,000
Release of 2021 Deferred Income	—	—	—
Training Income	276,792	—	276,792
	<u>1,277,348</u>	<u>245,331</u>	<u>1,522,679</u>



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 6. Charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contract and sales income	634,774	—	634,774
Arts Council Umbrella Project	—	—	—
Awards 4 All Youth Council	—	—	—
Blagrave Trust	—	—	—
Schroder Trust	—	—	—
Skelton Bounty (LCVS)	—	—	—
Barnwood Trust - Umbrella Project	—	20,000	20,000
RESTAR	—	923	923
Private Clinic Income	163,555	—	163,555
Garfield Weston	—	25,000	25,000
National Lottery - Neurodiversity Academy	—	66,605	66,605
Steve Morgan Foundation - Fabric district project	—	49,203	49,203
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>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>103,592</u>	<u>103,592</u>	<u>89,333</u>	<u>89,333</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>57</u>	<u>57</u>	<u>2</u>	<u>2</u>

#### 9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain/(loss) on disposal of tangible fixed assets held for charity's own use	(10,971)	(10,971)	—	—
Coronavirus Job Retention Scheme	—	—	2,942	2,942
Gifts in Kind Services	110,547	110,547	—	—
Gifts in Kind assets	3,600	3,600	—	—
	<u>103,176</u>	<u>103,176</u>	<u>2,942</u>	<u>2,942</u>

# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>1,539</u>	<u>1,539</u>	<u>1,595</u>	<u>1,595</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable costs	1,028,862	218,661	1,247,525
Support costs	489,961	71,501	561,459
	<u>1,518,823</u>	<u>290,162</u>	<u>1,808,984</u>

	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>

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

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct charitable costs	<u>1,247,525</u>	<u>561,459</u>	<u>1,808,984</u>	<u>1,268,448</u>

Analysed as follows

	2023 £	2022 £
Staff costs	775,727	622,484
Pension	15,353	11,286
Arts Council Expenditure	29,049	
Activities	214,499	98,347
Consultancy fees	100,979	23,044
Volunteer expenses	1,371	2,684
Gifts in Kind Expenditure	110,547	
	<u>1,247,525</u>	<u>757,845</u>



# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 13. Analysis of support costs

	Total 2023 £	Total 2022 £
Staff costs	124,878	165,053
Premises	77,195	25,589
Communications and IT	48,390	74,422
General office	149,903	98,268
Human resources	9,944	6,508
Finance costs	9,418	5,793
Governance costs	12,515	4,566
Pension costs	2,407	2,993
Advertising	40,264	44,993
Publications and subscriptions	2,370	2,876
Insurance	4,551	4,321
Travel expenses	46,917	28,201
Training expenses	11,240	17,375
Refreshments	649	805
Bad debts written off	—	1,631
Depreciation	20,818	27,209
	<u>561,459</u>	<u>510,603</u>

#### 14. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Amortisation of intangible assets	9,777	9,777
Depreciation of tangible fixed assets	11,041	17,432
Loss on disposal of tangible fixed assets	<u>10,971</u>	<u>—</u>

#### 15. Independent audit fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent audit of the financial statements	<u>2,500</u>	<u>4,500</u>

# ADHD Foundation

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### 16. Staff costs

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

	2023	2022
	£	£
Wages and salaries	900,605	787,537
Employer contributions to pension plans	17,760	14,279
	<u>918,365</u>	<u>801,816</u>

The average head count of employees during the year was 34 (2022: 32).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

During the year Key management personnel were paid £92,027 (2022: £55,360). 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, Amanda Kirby £75 (2022: £NIL), Susan Young £259 (2022: £NIL) and Fintan Connolly £NIL (2022:£186).



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 18. Intangible assets

	Development costs £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	39,108
<b>Amortisation</b>	
At 1 April 2022	16,314
Charge for the year	9,777
<b>At 31 March 2023</b>	<b>26,091</b>
<b>Carrying amount</b>	
At 31 March 2023	13,017
At 31 March 2022	22,794

#### 19. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	44,398	1,765	57,037	103,200
Additions	—	—	6,632	6,632
Disposals	(24,763)	(870)	(2,606)	(28,239)
<b>At 31 March 2023</b>	<b>19,635</b>	<b>895</b>	<b>61,063</b>	<b>81,593</b>
<b>Depreciation</b>				
At 1 April 2022	19,424	888	30,592	50,904
Charge for the year	2,761	97	8,183	11,041
Disposals	(10,834)	(381)	(2,260)	(13,475)
<b>At 31 March 2023</b>	<b>11,351</b>	<b>604</b>	<b>36,515</b>	<b>48,470</b>
<b>Carrying amount</b>				
At 31 March 2023	8,284	291	24,548	33,123
At 31 March 2022	24,974	878	26,453	52,305

#### 20. Debtors

	2023 £	2022 £
Trade debtors	138,358	197,767
Prepayments and accrued income	72,544	8,767
Other debtors	1,252	20,923
	<b>212,154</b>	<b>227,457</b>

# ADHD Foundation

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

---

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

	2023	2022
	£	£
Bank loans and overdrafts	7,000	15,020
Trade creditors	28,534	40,615
Accruals and deferred income	77,879	106,077
Social security and other taxes	63,334	66,015
Other creditors	9,189	23,977
	<u>185,936</u>	<u>251,704</u>

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

	2023	2022
	£	£
Bank loans and overdrafts	<u>16,333</u>	<u>23,333</u>

Included within creditors: amounts falling due after more than one year is an amount of £16,333 (2021: 23,333) in respect of liabilities payable or repayments by instalments which fall due for payment within four 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 2023 £23,333 was outstanding of which £7,000 was due to be paid before 31 March 2024.

#### 23. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>65,369</u>	<u>98,777</u>

Deferred income is in respect of school income relating to courses and training to be undertaken after 31st March 2023.

#### 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 £17,760 (2022: £14,279).



# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 25. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>(66,682)</u>	<u>1,587,283</u>	<u>(1,520,362)</u>	<u>240</u>

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

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Fixed Asset Fund	56,060	-	(13,679)	42,381
General Fund	47,825	245,331	(276,484)	16,673
<b>Total</b>	<u>103,885</u>	<u>245,331</u>	<u>(290,162)</u>	<u>59,054</u>

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

	At 1 April 2022	Income	Expenditure	At 31 March 2023
Barnwood Trust	20,000		(20,000)	
RESTAR	923	330	(1,253)	
Garfield Weston	11,335		(11,335)	
National Lottery Neurodiversity	8,635	116,719	(125,354)	
NatWest RBS Social Grant	6,933		(3,313)	3,620
Steve Morgan Foundation		49,203	(49,203)	
Arts Council Umbrella Project		35,830	(35,830)	
Awards 4 All Youth Council		7,989	(5,061)	2,928
Belgrave Trust		23,000	(12,875)	10,125
Schroder Trust		5,000	(5,000)	
Waterloo Foundation		5,000	(5,000)	
Skelton Bounty		2,260	(2,260)	
	<u>47,825</u>	<u>245,331</u>	<u>(276,484)</u>	<u>16,673</u>

# ADHD Foundation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 March 2023

#### 26. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Intangible assets	6,480	6,537	13,017
Tangible fixed assets	10,874	22,249	33,123
Current assets	185,155	30,268	215,423
Creditors less than 1 year	(185,936)	—	(185,936)
Creditors greater than 1 year	(16,333)	—	(16,333)
<b>Net assets</b>	<b>240</b>	<b>59,054</b>	<b>59,294</b>

	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>

#### 27. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	9,684	(6,415)	3,269
Debt due within one year	(15,020)	8,020	(7,000)
Debt due after one year	(23,333)	7,000	(16,333)
	<b>(28,669)</b>	<b>8,605</b>	<b>(20,064)</b>

#### 28. Operating lease commitments

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

	2023	2022
	£	£
Not later than 1 year	—	882

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.



## **ADHD Foundation**

### **Company Limited by Guarantee**

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

##### **Year ended 31 March 2023**

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#### **29. Related parties**

During the year ended 31 March 2023, trustees were paid the following - Dr Peter Mason £NIL for psychiatric services (£2022: £700); Professor Amanda Kirby £75 for out-of-pocket travel expenses (2022: £NIL).

Do-IT Solutions Ltd, a company that Professor Amanda Kirby is a director of, provided services in software development totalling £NIL (2022: £4,769) for the charity.

ADHD Foundation received £7,102 (2022: £4,583) in commission from Do-IT Solutions Ltd, related to sales of a neurodiversity support app the charity assisted Do-IT Solutions in its development. The charity also received £540 (2022: £nil) from Do-IT Solutions Ltd for Do-IT staff to attend the charity's annual conference.