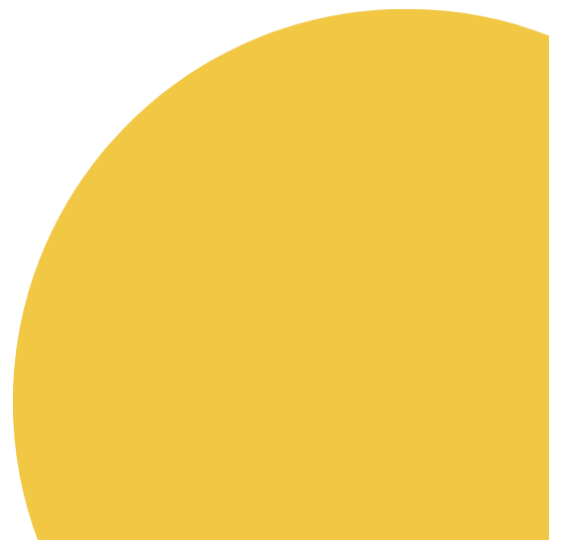




ADHD NORTH WEST ANNUAL REVIEW & IMPACT REPORT 2022-23

Registered Charity no. 1082031
Charitable Incorporated
Organisation 1186394
www.adhdnorthwest.org.uk



Welcome to our Annual Report

Chairman's Message

Dear colleagues and friends, welcome to our 2022/23 Annual Report. I am pleased to be able to report that we have had another successful year and have been able to support an increased number of families across Pennine Lancashire, West Lancashire, Fylde Coast and Lancaster District.

As expected, it has been a year of continuing uncertainty with high levels of change in the NHS and the ending of our grant funding in Lancaster. We have seen the new Lancashire and South Cumbria Integrated Care Board come into place, taking over commissioning responsibilities from the eight Clinical Commissioning Groups. Our existing NHS commissions with Blackburn with Darwen, East Lancashire and West Lancashire received extended funding albeit with increased expectations for the support we provide. Our grant funding for work in Lancaster District has now officially ended although we have some residual funding to carry forward into 2023/24 which has allowed us to maintain a support offer in that area. In the second half of the year, we were pleased to be offered additional NHS Funding allowing us to extend our reach into the Fylde Coast. All this funding, however, is on a short-term basis our expectation is that in 2023/24 we will need to compete for future funding through a formal tender process.

With the return to normality post-COVID, we have also seen increasing numbers of young people with ADHD or with an expectation of an ADHD diagnosis, out of school. This is a worrying trend as it is important for all our young people to be able to develop the knowledge, skills and confidence to best manage their condition, to be able to lead the life they want to the full, and to achieve their goals and ambitions.

The staff team and trustees have all worked hard this last year to talk to families, to understand what is important to them and to review and update our service offer to better meet their needs. We are well-placed to move into 2023/24, able to build on this work and your continuing passion to be of help to families and young people. I would like to place on record my thanks to all the families we have worked with, the staff team and my fellow trustees for your valuable input, help and support.

Thank you,

Fred Attwater

Chair of Trustees

Introduction

Operating context

The financial year 2022-23 has been a busy one as the effects of the Covid pandemic continue to impact on children and young people with the numbers of younger children presenting with mental health issues rising. The numbers of families accessing our services has continued to increase year on year, with new referrals up 27% on the previous year across our funded areas with East Lancashire seeing a 35% increase and West Lancs up 46%. More requests for support are coming at a time of crisis for the child and family placing real strain on families and referrals are increasingly more complex. Amongst secondary school age children emotional based school avoidance is a growing problem and our staff team spend a lot of time offering support to parents who are struggling and advocating for children with schools.

As a consequence of the increase in referrals and numbers of cases, the Charity introduced a triage system during the year to ensure that the right support was being given to those who need it the most and that parents are better enabled to manage both their child, school and professionals.

Funding

We were pleased to continue to be funded to operate in Blackburn with Darwen, East and West Lancashire and Morecambe Bay throughout the year. In September 2022 we received funding to expand the service further within Blackpool, Fylde and Wyre and have started to build solid relationships with service providers, schools and other professionals in these areas.

The creation of the Lancs and South Cumbria Integrated Care Board in July 2022 offers both opportunities and threats for the charity with whole of Lancashire commissioning and new tendering requirements.

Personnel

The trustees are grateful for the time , expertise and loyalty of the staff taking on new areas of operation whilst dealing with increased numbers of referrals and requests for support.

Uncertainty regarding funding has made recruitment difficult during the year and in common with the national picture recruitment overall has been challenging however we are pleased that staff numbers have remained static and our office assistant started his 2nd year apprenticeship.

Education and training

The expertise of our staff is in great demand and the charity has received many requests for awareness raising sessions throughout the year delivering sessions to the staff of primary, secondary and further education establishments.

Staff have spent time with the ELCAS team and ADHD nurses to increase understanding of the support offered by the charity and the issues that are being presented by children and families.

The team have continued to promote services to the public and professionals at a number of community events across the funded areas including Pendle radio.

Staff training remains a priority with staff attending GDPR, SEN legal, LGBTQ+ and EHA training.

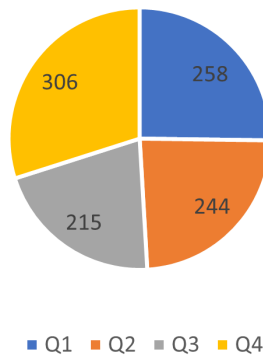
Premises and operations

We relocated our office to a larger space within the town hall during the year, which offers better facilities for further expansion of personnel along with more effective and efficient working conditions.

We also reviewed our database provider to enable more autonomy and control of data stored in line with current GDPR practice.

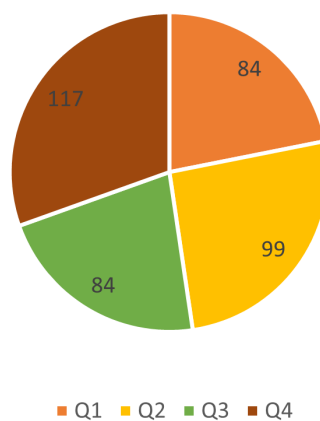
Facts and Figures

East Lancashire 22-23
Number of families Supported
Total 1023



Total beneficiaries 3645

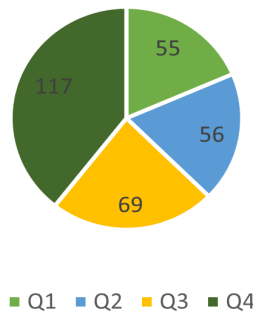
Blackburn with Darwen 22-23
Number of families supported
Total 384



Total beneficiaries 1508

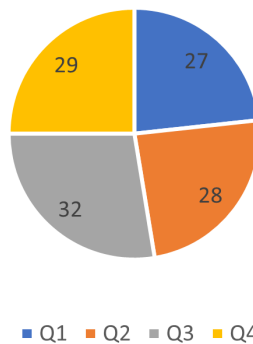
Facts and Figures

West Lancs 22-23
Number of families supported
Total 297



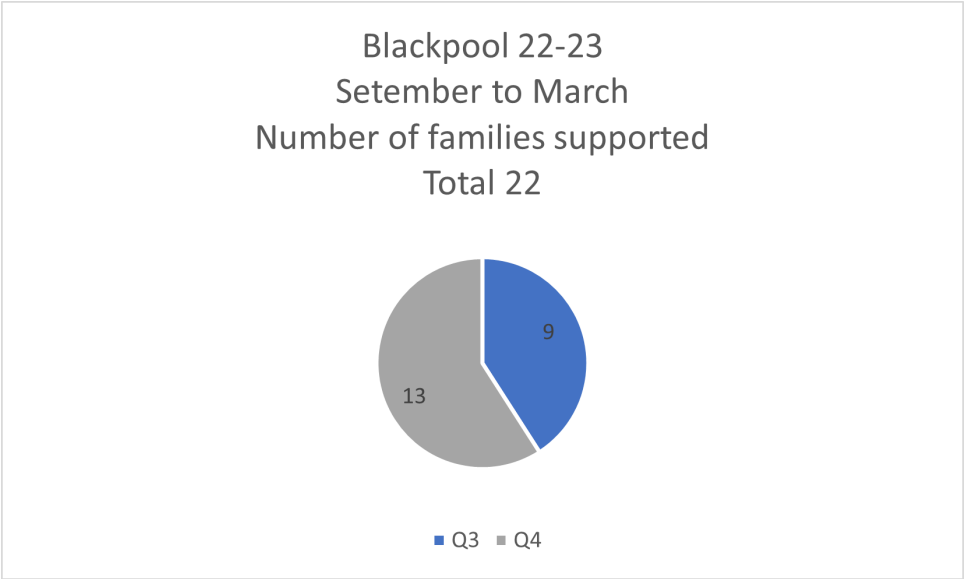
Total beneficiaries 1107

Morecambe 22-23
Number of families supported
Total 116

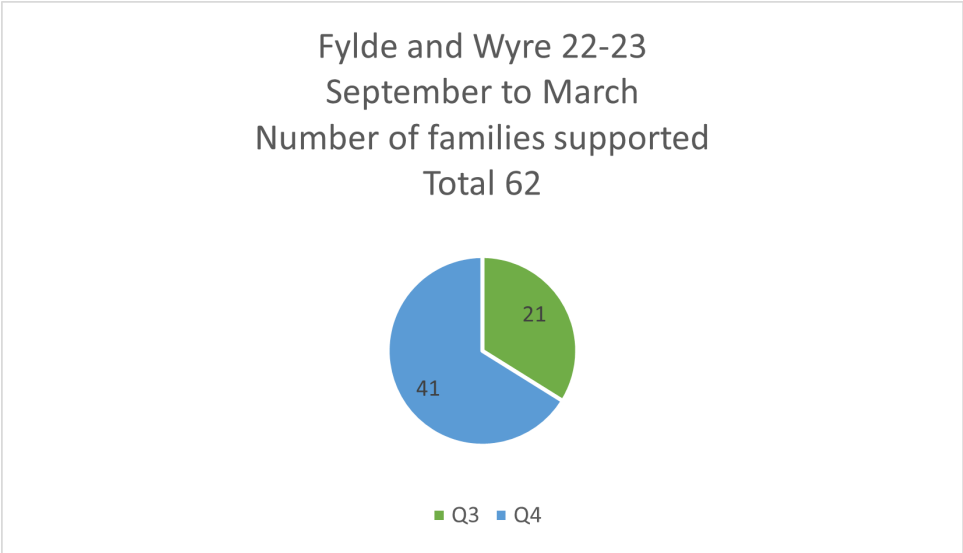


Total beneficiaries 440

Facts and figures



Total beneficiaries 63



Total beneficiar185

Our Impact

Parent Empowerment and Skills training—PEST

Delivery of the PEST training is a fundamental part of our offer to parents and for many this is all that they need to equip them with the skills to understand and better manage their child's behaviours and responses. During the year 365 people attended the courses which are offered through 6 sessions online both during the day and in the evening.

Feedback for the courses and the further support offered by the team as needed with schools demonstrates the positive impact that the service provides.

Parent feedback

'Thank you so very much for attending the meeting this morning. It is the first time we have been properly listened to and felt like there is a plan in place. I really appreciate your support and can not believe the difference it made having someone there as our advocate.'

'You are a wonderful and much needed charity organisation and to know that you are there still if we need you is very reassuring. All the course leaders were personable and knowledgeable and with them all having first hand experiences made us feel very comfortable also. Thankyou all so much for you time and all of the information, it was very much appreciated.'

'The trainers were absolutely amazing. So knowledgeable and helpful.'

'10 out of 10 definitely got loads of information and knowing that I'm not alone going through this all by myself, very helpful indeed.'

'I just feel it was really comforting to be around people on the same journey, as you can feel very isolated and alone.'

'Presenters were brilliant, knowledgeable and talk from experience. This course was amazing and a lifeline after a couple of months feeling a little lost after the diagnosis. I understand now the challenges my son has and how misunderstood ADHD is. Thank you very much.'

Parent Feedback

'Thank you so much for the phone call yesterday. I can't describe how much of a comfort it was speaking to someone who understands our situation. You are clearly very passionate and knowledgeable about getting children the support they need in order to thrive in school. I just wanted to let you know how grateful I am of the support.'

'Thankyou for being in the call with us it actually felt like we had someone in our corner and was listening to us.'

'To have someone ask me "what support do you need" literally made me want to cry. The Zooms have been brilliant. Just seeing someone tell you what you know but feel so isolated with is incredible and to know the other parents are attending knowing that it's not just me is also powerful. Not to mention the education angle! I want to thank you all for your amazing work and support that you have shown to me in such a short time. When you said you will come to my school meeting, I couldn't believe it. Your help is invaluable to me and I look forward to working with you going forward. Many many thanks. I think this has also been so positive for my son.'

'I really cannot thankyou enough for today, I finally feel after over 5 years I'm being listened to and my child will finally get the help and support she's been so desperately needing in school. You are a wonderful person who is amazing at your job.'



About Us

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Founded in 1995 by our founder Barbara Worral CBE— we are committed to providing a free, unique support service, that empowers and improves the mental health and wellbeing of individuals and families affected by an Attention Deficit Disorder and associated conditions.

We provide information, guidance and support to families and individuals offering telephone support, ADHD parenting courses, Outreach support, Educational advocacy and an online support group to those registered with our service in our funded areas of Blackburn with Darwen, East & West Lancashire, Morecambe, Blackpool Fylde and Wyre.

Trustees

Fred Attwater—Chair

Angela Kirk

Maria Carnota

Trudy Warburton

Elaine Jennings

This annual report should be read in conjunction with our annual accounts to provide a complete picture of the organisations financial activity.

Registered Office

Suite 10, Old Town Hall, Town Hall Square, Great Harwood, Blackburn, Lancs BB6 7DD

The Charity Registration Number is :- 1186394

ADHD NORTH WEST

Report and Accounts

31 March 2023

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- ADHD NORTH WEST.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1186394.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Suite 4, Old Town Hall
Town Hall Square, Great Harwood
Lancashire, BB6 7DD
Telephone 01254 886886
Email Address reception@adhdnorthwest.org.uk

The Trustees in office on the date the report was approved were:-

Fred Attwater
Angela Kirk
Maria Carnota
Elaine Jennings
Trudy Warburton
Claire Lawton

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period were as shown above including Claire Lawton who was appointed during the year.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The relief of persons suffering from attention deficit disorders and associated conditions and their families in the North West of England in particular but not exclusively by :

- a -Raising awareness of the general public regarding Attention Deficit Disorders and Associated conditions
- b-The provision of facilities for information, support and other services calculated to relieve the need of such persons and,
- c-By any such Charitable means as the Trustees shall from time to time deem fit.

The main activities undertaken in relation to those purposes during the year.

Please refer to the "Annual report".

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Please refer to the "Annual report".

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2023

The main achievements and performance of the charity during the year.

At the end of the financial year March 2023 the CIO held unrestricted funds totalling £25,710 which has been accumulated over time mainly through the delivery of commissioned workshops, charges for training, project management and consultation fees.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

See "Annual report"

The degree to which the achievements and performance during the year have benefited wider society.

See "Annual report"

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

See "Annual report"

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	55,181	(89,575)

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2023

Unrestricted Revenue Funds available for the general purposes of the charity	(254,061)	(76,534)
Restricted Revenue Funds	367,530	134,822
Total Funds	113,469	58,288

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

See "Annual report"

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Catherine Craven

Member of Accountants

92 Whalley Road

Wilpshire

Blackburn

Lancashire

BB1 9LJ

Statement of Trustees' Responsibilities

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2023

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 November 2023.

Mr Fred Attwater
Trustee

ADHD NORTH WEST

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2023

We report on the financial statements of ADHD NORTH WEST for the year ended 31 March 2023, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page 9, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

Catherine Craven - Independent Accountant

Accountants

92 Whalley Road
Wilpshire
Blackburn
Lancashire
BB1 9LJ

This report was signed on 20 November 2023

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	3,160	232,708	235,868	9,011
Investments	A4	262	-	262	8
Total income	A	3,422	232,708	236,130	9,019
Expenditure on:					
Charitable activities	B2	180,949	-	180,949	98,594
Total expenditure	B	180,949	-	180,949	98,594
Net income for the year		(177,527)	232,708	55,181	(89,575)
Net income after transfers	A-B-C	(177,527)	232,708	55,181	(89,575)
Net movement in funds		(177,527)	232,708	55,181	(89,575)
Reconciliation of funds:-					
	E				
Total funds brought forward		(76,534)	134,822	58,288	147,863
Total funds carried forward		(254,061)	367,530	113,469	58,288

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

ADHD NORTH WEST - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	1,471	7,540	9,011
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	8	-	8
Other	A5	-	-	-
Total income	A	<u>1,479</u>	<u>7,540</u>	<u>9,019</u>
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	98,594	-	98,594
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	<u>98,594</u>	<u>-</u>	<u>98,594</u>
Net gains on investments	B4	-	-	-
Net income for the year		(97,115)	7,540	(89,575)
Transfers between funds	C	-	-	-
Net income after transfers		<u>(97,115)</u>	<u>7,540</u>	<u>(89,575)</u>
Net movement in funds		<u>(97,115)</u>	<u>7,540</u>	<u>(89,575)</u>
Reconciliation of funds:-	E			
Total funds brought forward		20,727	127,136	147,863
Total funds carried forward		<u>(76,388)</u>	<u>134,676</u>	<u>58,288</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

ADHD NORTH WEST - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	55,181	(89,575)
Net resources available to fund charitable activities	<u>55,181</u>	<u>(89,575)</u>

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	(76,534)	134,822	58,288	147,863
Recognised gains and losses before transfers	(177,527)	232,708	55,181	(89,575)
	(254,061)	367,530	113,469	58,288
Closing revenue funds	(254,061)	367,530	113,469	58,288

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	(254,061)	367,530	113,469	58,288

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2023

ADHD NORTH WEST Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
<i>Income</i>		
Income from operations	235,868	9,011
Investment income		
Interest receivable	262	8
Gross income in the year before exceptional items	236,130	9,019
Gross income in the year including exceptional items	236,130	9,019
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	180,949	98,594
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	180,949	98,594
Net income before tax in the financial year	55,181	(89,575)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	55,181	(89,575)
Retained surplus for the financial year	55,181	(89,575)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	113,469	58,288
Net current assets			113,469	58,288
The total net assets of the charity			113,469	58,288

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

Restricted funds					
Restricted Revenue Funds	16	D2	367,530	134,822	
			367,530		134,822
Unrestricted Funds					
Unrestricted Revenue Funds	16	D3	(254,061)	(76,534)	
			(254,061)		(76,534)
Designated Funds					
Total charity funds			113,469	58,288	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr Fred Attwater

Trustee

Approved by the board of trustees on 20 November 2023

The notes attached on pages 19 to 20 form an integral part of these accounts.

ADHD NORTH WEST

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 March 2023**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

ADHD NORTH WEST

Notes to the Accounts for the year ended 31 March 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

See Annual Report

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	7,115	4,136

6 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	130,502	80,952
Employer's operating costs of defined contribution pension schemes	7,115	4,136
Total salaries, wages and related costs	137,617	85,088

The average number of full time staff employed in the year was	6	-
The estimated full time equivalent number of all staff employed in the year was	6	-

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

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Notes to the Accounts for the year ended 31 March 2023

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Pension commitments

	2023 £	2022 £
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

14 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	58,288	147,863
Surplus after tax for the year	55,181	(89,575)
At 31 March 2023	<u>113,469</u>	<u>58,288</u>

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	(254,061)		367,530	113,469
	<u>(254,061)</u>	<u>-</u>	<u>367,530</u>	<u>113,469</u>
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	(76,534)	-	134,822	58,288
	<u>(76,534)</u>	<u>-</u>	<u>134,822</u>	<u>58,288</u>

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
£	See Note 17 £	See Note 0 £	£

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Notes to the Accounts for the year ended 31 March 2023

Unrestricted and designated funds:-

Unrestricted Revenue Funds	(76,534)	(177,527)	-	(254,061)
Total unrestricted and designated funds	(76,534)	(177,527)	-	(254,061)

Restricted funds:-

Sundry other funds	134,822	232,708	-	367,530
Total restricted funds	134,822	232,708	-	367,530
Total charity funds	58,288	55,181	-	113,469

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	3,422	(180,949)	-	(177,527)
<i>Restricted funds:-</i>				
Sundry other funds	232,708	-	-	232,708
	236,130	(180,949)	-	55,181

18 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	Per annual report
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.