

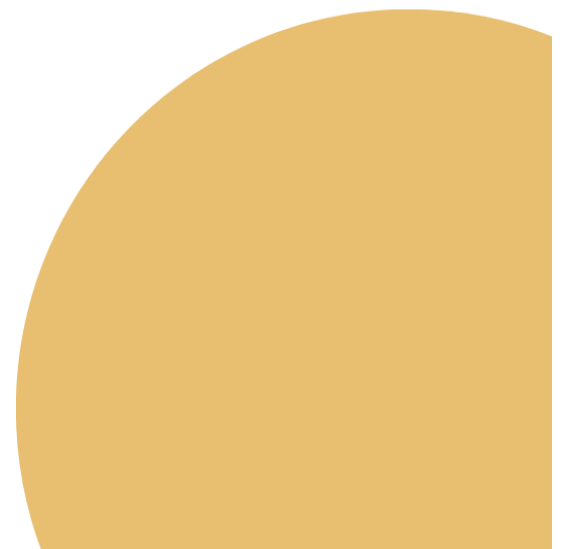


ADHD NORTH WEST

Supporting families

ADHD NORTH WEST ANNUAL REVIEW & IMPACT REPORT 2023-24

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 2023/24 Annual Report. Once again, 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.

This year, 2023/24, marks the end of an era, with the formal ending of our NHS Clinical Commissioning Group contracts, with the NHS choosing to go out to tender for the full Lancashire and South Cumbria footprint. For a small charity this was a major step-up in our operation, but the alternative would have seen us reliant on public and grant funding and having to scale back and deliver a more limited and targeted service. The Staff and Trustee team did an amazing job in developing and presenting a coherent and ambitious business plan that involved a doubling of the size of the charity and reach. Whilst the result of the tender was delayed I am pleased to report we were successful, with a short extension of the old contract April to May 2024, leading into the new service. I need to place on record a big thank you to Carolyn, Sheena, and Elaine, in pulling together our submission over the December to March period. The tender process impacted everyone; our operational team members who kept our existing commission work on track, delivering the support families have come to rely on; our trustee team who worked behind the scenes to ensure our organisational policies and procedures met the exacting standards necessary to underpin this significant expansion. It was a major achievement for our small trustee and staff team, with work continuing into 2024/25, ensuring we are delivering on the commitments we made.

The contract change will have a significant impact on the way we do business, including the management of our charity, our finance and admin, alongside changes in the way we work with families. We will need to better identify those who most need our support and may not know of us or understand how we can help. We need to reach out, engage better in new geographical areas and with new communities. We also have a significant challenge in building the required knowledge, skills, capacity and capability to deliver across the full area, whilst still meeting existing demand.

We continue to see increasing numbers of young people with ADHD or with an expectation of an ADHD diagnosis, out of school. This is a worrying trend as much of the health and education offer is delivered through the school structure and with increasing numbers of home-schooled young people and full and partial exclusions, our young people are missing out on support at a vital time in their life. A key part of our service is to work with schools, colleges, and families to keep young people in education helping build the necessary social and life skills they will need later in life.

We are well-placed to move into 2024/25, able to build on this work and the continuing passion of our supporters 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 2023-24 financial year was a challenging one for the charity with increasing requests for help. In common with other voluntary sector organisations we continued to see referrals coming later to the charity often at crisis point at school or within the family. Despite robust triage systems, staff resources were very much stretched to support all demands. During the year the team started to streamline the resources by area with the intention that one staff member will eventually manage a specific area and be the named practitioner for a number of schools.

Emotional based school avoidance and children at risk of exclusion remained a key issue particularly in relation to children within secondary schools. Staff have undertaken training in this area to ensure that their skills are up to date. Schools themselves are often struggling to manage the issues with more training needed for teachers and SEN support.

Funding

We continued to be funded to operate in Blackburn with Darwen, East and West Lancashire, Blackpool, Fylde and Wyre throughout the year on annual contracts. With demand for services increasing year on year short term funding made it very difficult to recruit staff and trustees are grateful to the long serving staff members for their continued support and hard work.

In October 2023 we completed a tender application for Lancs and South Cumbria ICB for the provision of ADHD services across the whole Lancashire and South Cumbria area. We were delighted to receive notification of the tender award in January 2024 securing our finances for service delivery from May 2024 for 3 years +1, +1. This tender represents a significant change and increase to operations for the charity but positively means increased support for those impacted by ADHD and associated conditions and their families/carers.

Personnel

During the year one additional member of staff was recruited bringing the total to 5 staff members including the business administration apprentice who continued his training.

Education and training

Staff resources were very stretched during the year, however the teams continued to prioritise continued professional development attending a number of network events and professional meetings which have stood us in good stead for the delivery of the tender. In addition training was completed in Emotional Based School Avoidance, PAM (patient activation measure), Health Coaching and First Aid throughout the year along with keeping up to date on ADHD clinical practice and research.

The skills of the team were also very much in demand from health and other professionals with several requests for direct training to support their staff understanding and development resources

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.

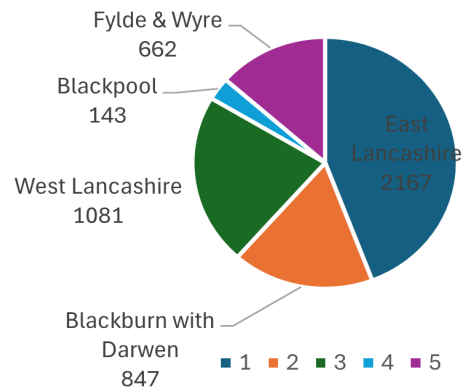
The website for the charity had been in existence for many years and was not as responsive as it needed to be to meet current audience expectations and demand. A new website was created in November 23 with increased capacity to be updated more quickly, provide more information and links to further resources to support a strength based approach and also to include quick and easy referral forms for both professionals and the public. <https://reception06660.wixsite.com/adhd-north-west>

Following service user feedback we updated the logo for the charity in line with the new website to make it more modern and more reflective of the work and services delivered.

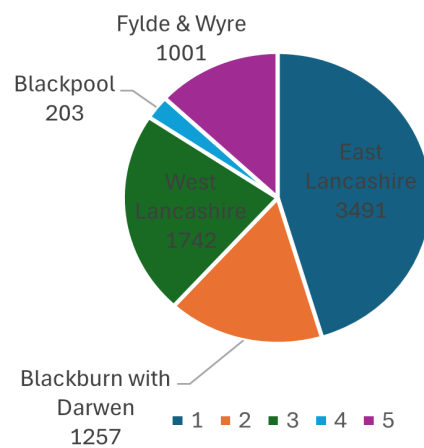
The CRM system for the charity has needed considerable work and regular changes this year in order to be able to handle the necessary reporting for the new ICB contract. The database went live in May 2023 and the charity is grateful for the ongoing support and flexibility of our provider.

Facts and Figures

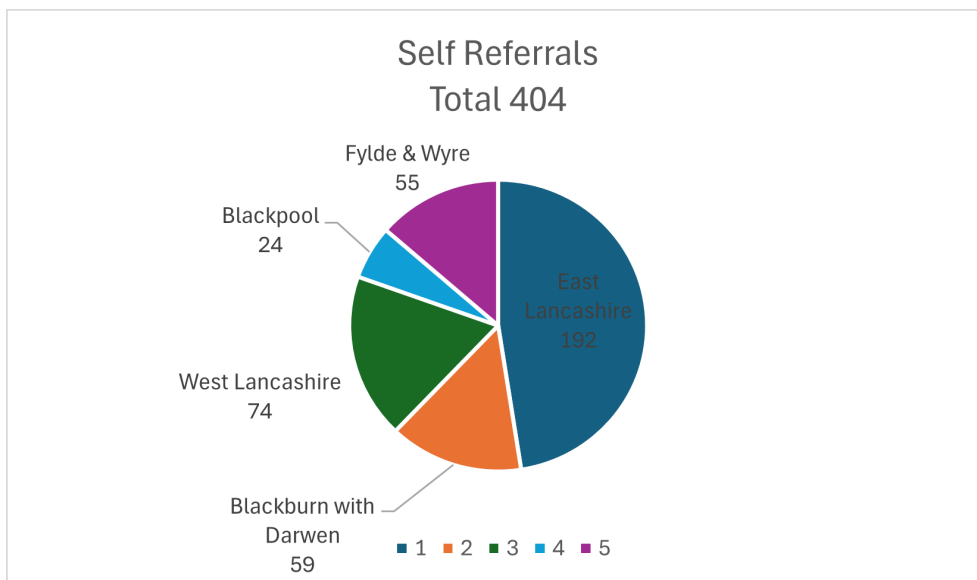
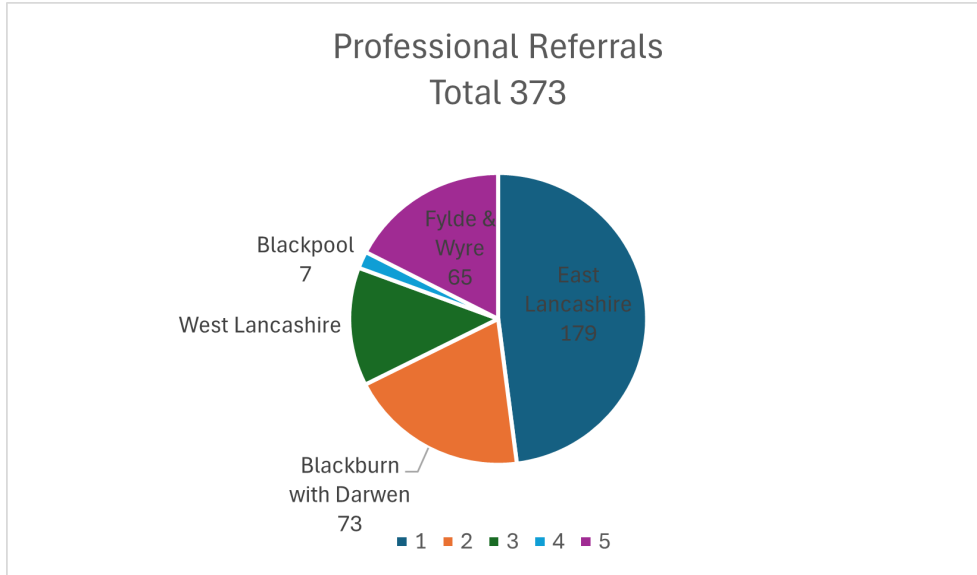
Number of unique beneficiaries
Children and young people
total 4900



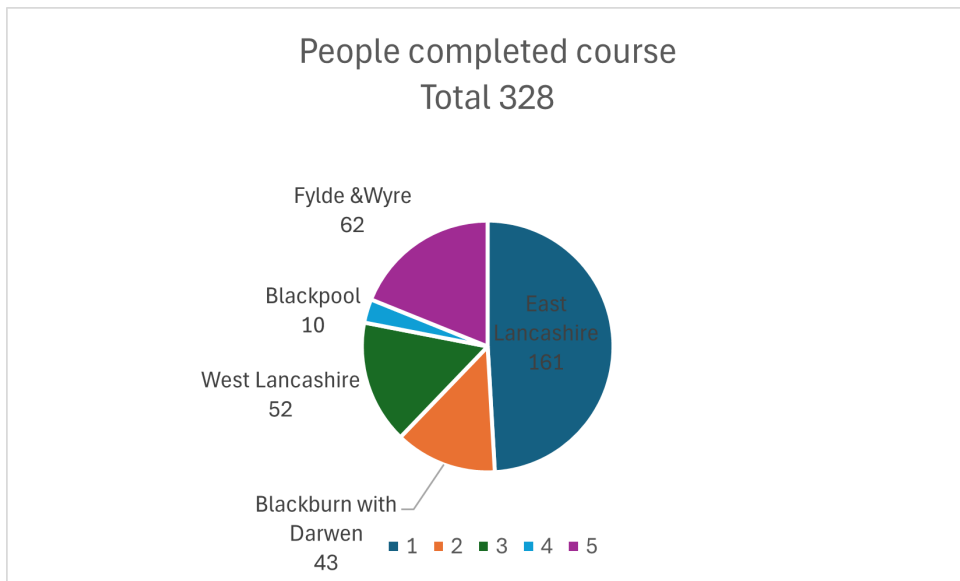
Numbers of parents/carers worked with
Total 7694



Facts and Figures



Facts and figures



Our Impact

Parent Empowerment and Skills training—PEST

Delivery of the PEST training is a fundamental part of our offer to parents to support understanding and resilience 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 328 people attended the courses which are offered through 12 sessions online both during the day and in the evening.

Feedback for the courses and the further support offered by the team as needed both with getting an assessment and with school liaison demonstrates the positive impact that the service provides.

Parent feedback

Just thank you for your support both via the course and working with the school. I finally feel validated and supported.

I would like to thank all those that take the time to present this course. It has been invaluable to me and I feel like a light bulb has been switched on when I am trying to understand my son. The fact that he does not need to have been through the assessment process before attending gives me confidence going forward.

Was so lovely to actually have people who ran the course to have first-hand experience. Not just having the training/ qualification to their name. Thanks so much for all the time and effort provided.

Excellent course well worth the time spent.

The course was very helpful. Was able to comment and ask questions. A very good structure. Was very engaging and informative to help with techniques and different ways to handle situations and avoid certain situations to escalate.

Very informative and the staff presenting are knowledgeable and are passionate about supporting families

Excellent course and maybe teachers would benefit from it as a lot of them don't have understanding of ADHD

It was absolutely amazing, gave me so much insight into my own behaviours and attitude. Made things very simple both me and my husband found it really useful.

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, we have always felt they have just set A up to fail with their targets and the way he is.

ADHD North-West has been amazing! I know I would not have got this far without the support, advice, and direction from Chris. I am so grateful for the guidance and support from the initial phone call to ADHD North-West my son's school received an email detailing support in place for my son.

Really cannot thank you 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.

Thank you for caring, supporting O and I, I would have given up even applying for my son's EHCP. Thanks so much, I am forever grateful.



About Us

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.

Board of Trustees

The board of trustees is responsible for the overall governance, management and control of the organisation working with the senior staff on strategic and organisational development.

Trustees of ADHD North West 2023-24

Fred Attwater—Chair

Angela Kirk resigned 16/01/2024

Maria Carnota

Trudy Warburton resigned 31/03/2024

Claire Lawton

Elaine Jennings

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

Registered Office

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

Auditors

Catherine Craven 92 Whalley Road, Wilshire, Blackburn, Lancashire BB1 9LJ

ADHD NW TRUSTEE DECISION ON TRANSFER RESOURCES FROM RESTRICTED TO UNRESTRICTED FINANCIAL ACCOUNTS Date of Trustee Decision October 2024 Trustee Meeting

Background:

The current financial accounting system in place reflected the fragmented commissioning of ADHD NW by 4 of the 8 CCG's, each requiring separate accounting of contract spend and outcome delivery. This created a complex and burdensome processing of financial transactions with costs allocated for all expenditure across 4 separate accounts. With the move to a single ICB commission it was agreed with commissioners there would be no reclaiming of underspend on commissions ending 31/05/24, on condition that underspend was targeted on mobilisation and delivery of the new system commission starting 01/06/24. It was also agreed that there was no further requirement for financial reporting on the old CCG footprint although activity reporting would be required to reflect new ICB place-base boundaries.

With changes in Commissioning Arrangements a decision was taken, informed by the discussions with the ICB, to charge all expenditure to the current account, whilst recording any financial reserve spend by exception. This approach was implemented in Q3 2023/24, significantly reducing financial admin time. Whilst this was a sensible decision and met commissioner and organisational need we didn't consider the matching allocation of income which has led to a situation where income is allocated in our accounts to 'restricted funding' and all expenditure allocated to "unrestricted funding", leading to a substantial imbalance across the two accounts which distorts clear identification of the organisational reserves needed to meet the cost of business closure and other non-operational related costs. Confirmation has been obtained from Lancashire and South Cumbria ICB that all contract delivery requirements set out in previous commissions have been met in full and that any unspent restricted funding can be moved as required from restricted to unrestricted accounts, subject to such funding being used in accordance with the CIO Charitable Objectives

Trustee Decision:

To correct this situation, it was agreed that:

1. Unrestricted Funding (Reserves) would be capped at £25,000 (level to be reviewed at each future A.G.M) to cover all prudent costs arising from the closure of the CIO, with all excess Unrestricted Funding transferred to the CIO Operational Accounts (Restricted Funding)
2. All expenditure will continue to be allocated to the current account with a register kept of any authorised spending from the organisation's reserves (unrestricted funding).
3. On a quarterly basis finance will submit a report to Trustees advising total expenditure in that quarter with a break-down of operational and reserve spending. Confirmation will be sought from Commissioners that ADHD NW have fulfilled commission requirements for that quarter and that funding can be released. Trustees will consider this consent and the

report and will formally authorise an account transfer from the “restricted funding” account, where all commission income is held, to the “unrestricted funding” account ensuring the correct recording of operational commission expenditure and any authorised reserve spending.

4. As an interim measure for 2023/24 a single full year report of operational and reserve spending will be prepared, with Trustees asked to then authorise a financial transfer from “restricted” to “unrestricted” accounts. A note of this proposal and Trustee decision will be included within the 2023/24 Annual Report, together with a note of the revised end of year funding position on “restricted” and “unrestricted” balances.
5. This will allow consideration of the appropriateness of reserves held by the CIO, needed to meet any costs of closure or non-operational expenditure.

Impact of Trustee Decision on Annual Accounts

2022/23 Year-end balance

£113,469

Income 23/24

£278,886

Expenditure

£265,979

In year surplus

£12,887

Balance year-end

£126,356

Unrestricted Account Year-end Balance 2023/24

£25,000

Restricted Account Year-end Balance 2023/24

£101,356

Please note these changes have no material impact on the financial strength of the C.I.O. but will feed through into the 2024/25 Year-End Accounts and will allow interested parties to more easily understand our financial position.

The Charity Registration Number is :- 1186394

ADHD NORTH WEST

Report and Accounts

31 March 2024

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

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

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 2024

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

Suite 15, 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 (resigned during the year)
Maria Marco
Elaine Jennings
Trudy Warburton (resigned during the year)
Claire Lawton

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above.

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 2024

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 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	12,887	55,181

ADHD NORTH WEST

Trustees' Annual Report for the year ended 31 March 2024

Unrestricted Revenue Funds available for the general purposes of the charity	(517,767)	(254,061)
Restricted Revenue Funds	644,123	367,530
Total Funds	126,356	113,469

Financial review of the position at the reporting date, 31 March 2024 .

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

Policies on reserves.

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 2024

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 25 September 2024.

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 2024

We report on the financial statements of ADHD NORTH WEST for the year ended 31 March 2024, 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 25 September 2024

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	972	276,593	277,565	235,868
Investments	A4	1,301	-	1,301	262
Total income	A	2,273	276,593	278,866	236,130
Expenditure on:					
Charitable activities	B2	265,979	-	265,979	180,949
Total expenditure	B	265,979	-	265,979	180,949
Net income for the year		(263,706)	276,593	12,887	55,181
Net income after transfers	A-B-C	(263,706)	276,593	12,887	55,181
Net movement in funds		(263,706)	276,593	12,887	55,181
Reconciliation of funds:-					
	E				
Total funds brought forward		(254,061)	367,530	113,469	58,288
Total funds carried forward		(517,767)	644,123	126,356	113,469

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 2024

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

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	228,328	7,540	235,868
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	262	-	262
Other	A5	-	-	-
Total income	A	228,590	7,540	236,130
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	180,949	-	180,949
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	180,949	-	180,949
Net gains on investments	B4	-	-	-
Net income for the year		47,641	7,540	55,181
Transfers between funds	C	-	-	-
Net income after transfers		47,641	7,540	55,181
Net movement in funds		47,641	7,540	55,181
Reconciliation of funds:-	E			
Total funds brought forward		(76,534)	134,822	58,288
Total funds carried forward		(28,893)	142,362	113,469

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 2024

ADHD NORTH WEST - Statement of Financial Activities for the year ended 31 March 2024

ADHD NORTH WEST - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	12,887	55,181
Net resources available to fund charitable activities	<u>12,887</u>	<u>55,181</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 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	(254,061)	367,530	113,469	58,288
Recognised gains and losses before transfers	(263,706)	276,593	12,887	55,181
	(517,767)	644,123	126,356	113,469
Closing revenue funds	(517,767)	644,123	126,356	113,469

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	(517,767)	644,123	126,356	113,469

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 2024

ADHD NORTH WEST Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
<i>Income</i>		
Income from operations	277,565	235,868
Investment income		
Interest receivable	1,301	262
Gross income in the year before exceptional items	278,866	236,130
Gross income in the year including exceptional items	278,866	236,130
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	265,979	180,949
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	265,979	180,949
Net income before tax in the financial year	12,887	55,181
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	12,887	55,181
Retained surplus for the financial year	12,887	55,181

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 2024

	SORP		2024	2023
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	141,418	113,469
Creditors: amounts falling due within one year	10	C1	<u>(15,062)</u>	<u>-</u>
Net current assets			126,356	113,469
The total net assets of the charity			<u>126,356</u>	<u>113,469</u>

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

Restricted funds				
Restricted Revenue Funds	17	D2	644,123	367,530
			644,123	367,530
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	(517,767)	(254,061)
			(517,767)	(254,061)
Designated Funds				
Total charity funds			<u>126,356</u>	<u>113,469</u>

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 25 September 2024

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 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 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 2024

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

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	8,600	7,115

6 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	154,051	130,502
Employer's operating costs of defined contribution pension schemes	8,600	7,115
Total salaries, wages and related costs	162,651	137,617

The average number of full time staff employed in the year was	7	6
The estimated full time equivalent number of all staff employed in the year was	7	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.

ADHD NORTH WEST

Notes to the Accounts for the year ended 31 March 2024

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.

9 Investment pooling schemes and arrangements

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	15,062	-

11 Loans to trustees included in debtors

12 Guarantees made by the charity on behalf of trustees

13 Pension commitments

	2024	2023
	£	£
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>

ADHD NORTH WEST

Notes to the Accounts for the year ended 31 March 2024

14 Financial commitments under operating leases

	2024 £	2023 £
At the year end the charity had annual commitments under non-cancellable		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	3	-

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	113,469	58,288
Surplus after tax for the year	12,887	55,181
At 31 March 2024	126,356	113,469

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

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	(502,705)		644,123	141,418
Current Liabilities	(15,062)	-	-	(15,062)
	(517,767)	-	644,123	126,356
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	(254,061)	-	367,530	113,469
	(254,061)	-	367,530	113,469

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

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 18 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(254,061)	(263,706)	-	(517,767)
Total unrestricted and designated funds	(254,061)	(263,706)	-	(517,767)

ADHD NORTH WEST

Notes to the Accounts for the year ended 31 March 2024

Restricted funds:-

Sundry other funds	367,530	276,593	-	644,123
Total restricted funds	367,530	276,593	-	644,123
Total charity funds	113,469	12,887	-	126,356

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,273	(265,979)	-	(263,706)
<i>Restricted funds:-</i>				
Sundry other funds	276,593	-	-	276,593
	278,866	(265,979)	-	12,887

19 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.