

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
for
ADHD UK

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

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for the Year Ended 31st December 2023

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Report of the Trustees
for the Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We help those affected by ADHD thrive. We are on a mission to change what it means to have ADHD in the UK.

We have 5 main goals:

1. **Information:** To provide accurate, pertinent, quality information for people with ADHD, their carers and medical professionals.
2. **Support:** To provide emotional and informational support for people with ADHD and their carers via telephone, email, social media and support groups.
3. **Research:** Undertaking or funding research that will have a meaningful positive impact on those affected by ADHD
4. **Advocacy:** Advocating for those with ADHD within Employment, Education, Government and Healthcare.
5. **Awareness:** To raise awareness and understanding. Changing perceptions to remove any stigma and discrimination of those with ADHD.

OBJECTIVES AND ACTIVITIES

Significant activities

Support Groups

We provide free (with the option to donate) peer-to-peer support groups throughout the month for those affected by ADHD. With the help of ADHD coaches and therapists, we provide trusted and meaningful support to all those who need it.. We strongly believe in reducing financial barriers between those with the condition and information that can help them. Therefore, to reach as many people as possible, these groups are held online and are provided at on a free-but-donate-if-you-can model.

Community

We continue to have fast growing online communities. In particular our Facebook community allows people to connect with and learn from other people affected by ADHD. We have a substantial and active volunteer moderation team to whom we are very grateful. They work hard to ensure the community remains a safe and positive one.

ADHD Screener

We have an adult ADHD screener available for download on our website which people can use to give an indication of whether they might have ADHD and would therefore benefit from further clinical analysis. This screener was created by the World Health Organisation alongside the Workgroup on Adult ADHD in response to the widely considered viewpoint that adult ADHD is under-diagnosed, meaning people with the condition are not getting the help they need. This screener is trusted and is in line with the diagnosis criteria for adult ADHD. We have now provided the ability to download a PDF of your screener results so that you can take it to your GP should you need to.

Employer Support Services

We provide workplace presentations and management training to help employers best support their staff regarding ADHD. We also have a free ADHD workplace welfare pack to be used to support staff members with ADHD.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our main achievements of this period were:

Second Global Conference

We held our second global conference. Which was again the world's biggest ADHD conference. We saw registrations of circa 6000 people from nearly 100 countries. The aim of the conference was to share the best of global learning on ADHD with the maximum number of people benefiting. It was therefore free to attend, with all donations being split between the participating ADHD charities. Videos of the different segments of the conference are available to everyone for free on YouTube.

Website Information

We continued to expand the amount of information available to people on our website. We are constantly looking to increase the amount of quality information we have. We do defer to quality rather than quantity. We have also added a "Give feedback on this page" link at the bottom of every single page to allow for community feedback and ensure our site and information is always the best it can be. The use of the website continues to grow exponentially, which has in particular meant server costs becoming significant for us.

Media

We continue to be regularly featured in UK Media helping to raise the profile of ADHD in the UK. We are often asked to provide background and supporting information, as well as interviews and commentary. We have appeared in media pieces from organisations such as BBC, ITN, the Guardian, BBC, Sky News and many more.

FINANCIAL REVIEW

Financial position

ADHD UK has again experienced significant growth in its third year both in terms of income generated but importantly in the support it has been able to provide to those who suffer from ADHD.

The Charity has been substantially reliant on donations from the public, receiving donations of £245,558 during 2023 (£110,716 - 2022). In addition, ADHD UK received funds of £6,041 from merchandise sales during 2023 (£11,660 - 2022). Investment income received in 2023 was £64 (£20 - 2022). The combined total income was £251,663 for the year (£122,396 - 2022).

As the Charity grows, it has continued to expend resources on charitable activities. During 2023 it expanded its educational and coaching activities as well focusing more of its energies on support activities.

In addition, day to day running costs have also grown, the most significant of which were the staff and IT costs. During 2023, the charity spent a combined £94,114 across its various activities on staff costs (£43,845 - 2022) and £25,484 on IT expenditure (£10,609 - 2022). This enabled the Charity to provide greater support and provide better awareness of ADHD UK and its activities.

Fundraising costs incurred in the year were £64,153 (£38,503 - 2022), of which £37,747 was staff costs (£20,278 - 2022).

Total expenditure on charitable activities in 2023 was £30,762 (£43,988- 2022). The reduction in expenditure was mainly due to the research grant made to the University of Glasgow in 2022 of £36,500, there being no comparable grant made in 2023. Overall expenditure in 2023 was £228,757 (£140,636 - 2022).

ADHD UK continues to grow and increase its reach and scope of services that it provides.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that there are sufficient funds available to cover support and governance costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ADHD UK is a Charitable Incorporated Organisation (CIO), governed according to its constitution dated 5 March 2020.

Recruitment and appointment of new trustees

Trustees are appointed by member vote. The board of trustees regularly reviews the skills and experience of members to ensure that, as the legal and operational backbone of the charity, the board is as strong as possible.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1188365

Report of the Trustees
for the Year Ended 31st December 2023

Principal address

49 Greek Street
Westminster
London
W1D 4EG

Trustees

Dr M R Davie
N Mankey (appointed 1.7.23)
Mrs C Thomas (resigned 30.6.23)

Independent Examiner

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 22nd October 2024 and signed on its behalf by:

N Mankey - Trustee

Independent examiner's report to the trustees of ADHD UK

I report to the charity trustees on my examination of the accounts of ADHD UK (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Cordner

Hammond & Co
74 Blandford Road
Corfe Mullen
Wimborne
Dorset
BH21 3HQ

24th October 2024

Statement of Financial Activities
for the Year Ended 31st December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	245,558	110,716
Other trading activities	3	6,041	11,660
Investment income	4	64	20
Total		<u>251,663</u>	<u>122,396</u>
 EXPENDITURE ON			
Raising funds	5	64,153	38,503
Charitable activities	6		
Raising funds from donations and legacies		8	1,083
Educational activities		3,998	961
Support costs		17,138	-
Charitable contributions		-	5,444
Research funding		-	36,500
Coaching sessions		9,618	-
Other	8	133,842	58,145
Total		<u>228,757</u>	<u>140,636</u>
 NET INCOME/(EXPENDITURE)		22,906	(18,240)
 RECONCILIATION OF FUNDS			
Total funds brought forward		17,126	35,366
 TOTAL FUNDS CARRIED FORWARD		<u><u>40,032</u></u>	<u><u>17,126</u></u>

ADHD UK

Balance Sheet
31st December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	10	4,510	6,407
CURRENT ASSETS			
Stocks	11	423	551
Debtors	12	5,370	-
Cash at bank		31,602	14,771
		<u>37,395</u>	<u>15,322</u>
CREDITORS			
Amounts falling due within one year	13	(1,873)	(4,603)
NET CURRENT ASSETS		<u>35,522</u>	<u>10,719</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,032	17,126
NET ASSETS		<u>40,032</u>	<u>17,126</u>
FUNDS	14		
Unrestricted funds		40,032	17,126
TOTAL FUNDS		<u>40,032</u>	<u>17,126</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd October 2024 and were signed on its behalf by:

N Mankey - Trustee

Notes to the Financial Statements
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- | | |
|-----------------------|--|
| Fixtures and fittings | - 33% on cost |
| Computer equipment | - 25% on reducing balance and not provided |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	241,241	108,716
Gift aid	4,317	-
Grants	-	2,000
	<u>245,558</u>	<u>110,716</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Ashapura Balvimaa Charity	-	2,000
	<u>-</u>	<u>2,000</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Shop income	6,041	11,660
	<u>6,041</u>	<u>11,660</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	64	20
	<u>64</u>	<u>20</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

5. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Staff costs	37,747	20,278
Just Giving costs	360	216
Advertising	13,356	8,776
Fundraising events	5,853	4,001
IT Expenditure	5,027	1,688
Raising funds	567	618
Website costs	1,146	2,551
	<u>64,056</u>	<u>38,128</u>

Other trading activities

	31.12.23	31.12.22
	£	£
Purchases	<u>97</u>	<u>375</u>
Aggregate amounts	<u>64,153</u>	<u>38,503</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Raising funds from donations and legacies	8
Educational activities	3,998
Support costs	17,138
Coaching sessions	9,618
	<u>30,762</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Staff costs	17,129	-
Sundries	9	-
Coaching sessions	9,618	-
Training	3,998	961
Charitable contributions	-	5,444
Repairs and maintenance	8	1,083
	<u>30,762</u>	<u>7,488</u>

8. OTHER

	31.12.23	31.12.22
	£	£
Staff costs	39,238	23,567
IT Expenditure	20,457	6,469
Staff recruitment costs	1,389	824
Sundry expenses	517	58
Printing and stationery	2,490	2,003
Postage	179	254
Travel and subsistence	1,852	1,488
Rent	29,112	16,459
Bank charges	472	258
Temporary staff	30,170	-
Other legal and professional	2,918	448
Support costs	5,048	6,317
	<u>133,842</u>	<u>58,145</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st January 2023	3,004	5,405	8,409
Additions	-	235	235
	<hr/>	<hr/>	<hr/>
At 31st December 2023	3,004	5,640	8,644
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1st January 2023	974	1,028	2,002
Charge for year	1,001	1,131	2,132
	<hr/>	<hr/>	<hr/>
At 31st December 2023	1,975	2,159	4,134
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31st December 2023	1,029	3,481	4,510
	<hr/>	<hr/>	<hr/>
At 31st December 2022	2,030	4,377	6,407
	<hr/>	<hr/>	<hr/>

11. STOCKS

	31.12.23 £	31.12.22 £
Payments on account	423	551
	<hr/>	<hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	5,370	-
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Taxation and social security	-	1,648
Other creditors	1,873	2,955
	<u>1,873</u>	<u>4,603</u>

14. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	17,126	22,906	40,032
	<u>17,126</u>	<u>22,906</u>	<u>40,032</u>
TOTAL FUNDS	<u>17,126</u>	<u>22,906</u>	<u>40,032</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,663	(228,757)	22,906
	<u>251,663</u>	<u>(228,757)</u>	<u>22,906</u>
TOTAL FUNDS	<u>251,663</u>	<u>(228,757)</u>	<u>22,906</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	35,366	(18,240)	17,126
	<u>35,366</u>	<u>(18,240)</u>	<u>17,126</u>
TOTAL FUNDS	<u>35,366</u>	<u>(18,240)</u>	<u>17,126</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,396	(140,636)	(18,240)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>122,396</u>	<u>(140,636)</u>	<u>(18,240)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	35,366	4,666	40,032
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,366</u>	<u>4,666</u>	<u>40,032</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,059	(369,393)	4,666
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>374,059</u>	<u>(369,393)</u>	<u>4,666</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	241,241	108,716
Gift aid	4,317	-
Grants	-	2,000
	<hr/>	<hr/>
	245,558	110,716
Other trading activities		
Shop income	6,041	11,660
Investment income		
Deposit account interest	64	20
	<hr/>	<hr/>
Total incoming resources	251,663	122,396
EXPENDITURE		
Raising donations and legacies		
Wages	35,524	20,278
Social security	1,490	-
Pensions	733	-
Just Giving costs	360	216
Advertising	13,356	8,776
Fundraising events	5,853	4,001
IT Expenditure	5,027	1,688
Raising funds	567	618
Website costs	1,146	2,551
	<hr/>	<hr/>
	64,056	38,128
Other trading activities		
Purchases	97	375
Charitable activities		
Wages	16,000	-
Social security	711	-
Pensions	418	-
Sundries	9	-
Coaching sessions	9,618	-
Training	3,998	961
Carried forward	30,754	961

Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	31.12.23 £	31.12.22 £
Charitable activities		
Brought forward	30,754	961
Charitable contributions	-	5,444
Repairs and maintenance	8	1,083
Grants to institutions	-	36,500
	<hr/>	<hr/>
	30,762	43,988
Other		
Wages	36,811	23,567
Social security	1,513	-
Pensions	914	-
IT Expenditure	20,457	6,469
Staff recruitment costs	1,389	824
Sundry expenses	517	58
Printing and stationery	2,490	2,003
Postage	179	254
Travel and subsistence	1,852	1,488
Rent	29,112	16,459
Bank charges	472	258
Temporary staff	30,170	-
Other legal and professional	2,918	448
	<hr/>	<hr/>
	128,794	51,828
Support costs		
Other		
Pensions	-	812
Insurance	687	184
Telephone	138	108
Sundries	123	796
Recycling and waste management	-	905
Fixtures and fittings	1,001	970
Computer equipment	1,131	942
	<hr/>	<hr/>
	3,080	4,717
Governance costs		
Bookkeeping fees	422	400
Independent examiner's fee	1,546	1,200
	<hr/>	<hr/>
	1,968	1,600
Total resources expended	<hr/>	<hr/>
	228,757	140,636
Net income/(expenditure)	<hr/>	<hr/>
	22,906	(18,240)

This page does not form part of the statutory financial statements