

**NEUROHARMONY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

# NEUROHARMONY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	Mr S A Deering Mr M Clarke Mr S Foyle (Appointed 25 September 2024)
Charity number	1189306
Principle Address	Weavers Bottom Lane Seer Green BEACONSFIELD Buckinghamshire HP9 2RH

---

# NEUROHARMONY

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

---

# NEUROHARMONY

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MAY 2024

---

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

The purpose of Neuroharmony is to support children and young people (and their families) with neurodiverse conditions such as autism, ADHD and anxiety. Neuroharmony provides both independent support for individuals' specific needs and help negotiate routes to clinical diagnosis and educational and developmental support.

#### Key Activities

All activities and services delivered by Neuroharmony must meet one or all of the following aims and purposes.

- Helping Advancement of Education:
- Helping relief of those in needs by age, ill health, financial hardship or other disadvantage.
- Improving the life of children and young people by promoting mental and moral improvement.
- Other charitable purposes as the board in its absolute discretion from time to time thinks fit.

#### Family and/or individual support

- Providing family support to enable parents to have an understanding of their child's needs and responses.
- Personal support and advice for children and young people, to help them to develop an understanding of themselves. This enables them to become more emotionally regulated so they can access and engage in activities in the world around them in a meaningful way.
- Providing information/talks or seminars to educate the wider community about neurodiverse conditions.
- Providing specialist training to nanny's au pairs and other professionals.
- Zoom support is available if this is preference, distance is a barrier or other external factors impact on the ability to meet face to face.
- Support is tailored to each child or young person's individual needs.

#### Organisational Support

- Providing support, advice and training to schools, including formal training on specific areas.
- Attending meetings such as annual reviews.
- Providing support with the identification and understanding of a child's needs so that they can be better met within mainstream education settings.
- Provision of strategies and development of bespoke resources such as writing social stories and documents that personalise and support with social understanding.
- Provision of direct support is delivered in response to the individual needs of the school.
- Observations of individuals in different settings.
- Writing of reports to support and inform of a child or young person's strengths and needs.
- Other activities may take place and be delivered in a creative way in response to needs as they arise. Any activity undertaken will meet the aims and purposes outlined above.

Neuroharmony provide free support for families who meet the eligibility criteria agreed by the Trustees. There is no cap on the number of applicants for free services but as we are small there is limited capacity and therefore there may be waiting times.

# NEUROHARMONY

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

---

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

All services and support delivered by Neuroharmony meet one or all the Charitable aims and purposes.

The trajectory of demand for services and support increased.

Neuroharmony provides support to Adopt London South and works closely with many families post-adoption.

Neuroharmony hosted a running event and raised circa £16,000 in March 2024

Neuroharmony provided a free talk to Roehampton University students around inclusion

Operations Manager employed in September 2023 to manage advisers' diaries, invoicing, appointments, scheduling and social media.

### **Financial review**

Please refer to the SOFA on page 5, the main figures to note are donations throughout the year were £56,097 (2023 – £197,095) and Income from paid services was £64,614 (2023 - £76,047)

### *Reserves policy*

#### **Reserves Policy**

It is the policy of the charity to hold at least £20,000 of general reserves, noting that Neuroharmony has limited overheads, for example no premises.

#### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

- To open a Skills Centre where parents and professionals can be provided with training and support
- To employ new advisers to support families in specific areas
- To provide more free talks to local communities

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

The charity was established as a Charitable Incorporated Organisation, (CIO), on 4th May 2020 and has a model Foundation CIO constitution which is its Governing Document.

# NEUROHARMONY

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S A Deering

Mrs H M Szeliga

Mr M Clarke

Mr S Foyle

(Resigned 31 August 2023)

(Appointed 25 September 2024)

### Role of the Trustees

- Ensuring that the organisation pursues its stated objects (purposes), as defined in its governing document, by developing and agreeing a long term strategy
- Ensuring that the organisation complies with its governing document (i.e. its trust deed, constitution or memorandum and articles of association), charity law, company law and any other relevant legislation or regulations
- Ensuring that the organisation defines its goals and evaluates performance against agreed targets
- Safeguarding the good name and values of the organisation
- Ensuring the effective and efficient administration of the organisation, including having appropriate policies and procedures in place
- Ensuring the financial stability of the organisation
- Protecting and managing the property of the charity and ensuring the proper investment of the charity's funds
- Following proper and formal arrangements for the appointment, supervision, support, appraisal and remuneration of the chief executive (if the charity employs staff)
- In addition to the above statutory duties, each trustee should use any specific skills, knowledge or experience they have to help the board of trustees reach sound decisions. This may involve scrutinising board papers, leading discussions, focusing on key issues, providing advice and guidance on new initiatives, or other issues in which the trustee has special expertise.

In addition to the above statutory duties, each trustee should use any specific skills, knowledge or experience they have to help the board of trustees reach sound decisions. This may involve scrutinising board papers, leading discussions, focusing on key issues, providing advice and guidance on new initiatives, or other issues in which the trustee has special expertise.

The trustees' report was approved by the Board of Trustees.



.....  
Mr S A Deering

Date: 31/03/2025

# NEUROHARMONY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEUROHARMONY

---

I report to the trustees on my examination of the financial statements of Neuroharmony (the charity) for the year ended 31 May 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Neil Major FCCA  
Bruton Charles

Dated: 31 March 2025

# NEUROHARMONY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	56,097	197,095
Other trading activities	3	64,614	76,047
<b>Total income</b>		120,711	273,142
<b>Expenditure on:</b>			
Raising funds	4	1,400	-
Charitable activities	5	148,630	106,133
Governance costs	8	1,194	1,911
<b>Total expenditure</b>		151,224	108,044
<b>Net income/(expenditure) and movement in funds</b>		(30,513)	165,098
<b>Reconciliation of funds:</b>			
Fund balances at 1 June 2023		218,268	53,170
<b>Fund balances at 31 May 2024</b>		187,755	218,268



# NEUROHARMONY

## BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		189,217		221,137	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(1,462)		(2,869)	
<b>Net current assets</b>			187,755		218,268
<b>Net assets excluding pension liability</b>			187,755		218,268
<b>The funds of the charity</b>					
Unrestricted funds			187,755		218,268
			187,755		218,268

The financial statements were approved by the trustees on 31 March 2025.

Mr S A Deering  
Trustee

# NEUROHARMONY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MAY 2024

---

#### 1 Accounting policies

##### Charity information

Neuroharmony is a Charitable Incorporated Organisation (CIO) with a model Foundation constitution which is its Governing Document.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

The charity currently hold unrestricted funds only where the trustees can use these funds on the objectives of the charity, in line with its governing document at their discretion. There are no restricted or designated funds held.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# NEUROHARMONY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The charity currently holds unrestricted funds only where the trustees can use these funds on the objectives of the charity, in line with its governing document at their discretion. There are no restricted or designated funds held.

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	56,097	197,095

### 3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income received for services provided	64,614	76,047

# NEUROHARMONY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 4 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,400	-

### 5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Direct costs</b>		
Staff costs	139,848	99,527
Insurance	747	1,658
Travel	8,035	4,948
	<u>148,630</u>	<u>106,133</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>148,630</u>	<u>106,133</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>3</u>	<u>2</u>
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	123,447	87,500
Social security costs	13,608	9,892
Other pension costs	2,793	2,135
	<u>139,848</u>	<u>99,527</u>

There were no employees whose annual remuneration was more than £60,000.

# NEUROHARMONY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 7 Employees

(Continued)

### 8 Governance costs

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Software expenses	714	1,231
Sundry expenses	-	200
Financing costs	480	480
	<u>1,194</u>	<u>1,911</u>

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,462	2,869
	<u>1,462</u>	<u>2,869</u>

### 11 Related party transactions

There were no disclosable related party transactions during the year.