

REGISTERED CHARITY NUMBER: 1198291

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
NEURODIVERSITY IN BUSINESS**



Spurling Cannon
Chartered Certified Accountants
424 Margate Road
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NEURODIVERSITY IN BUSINESS

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FOR THE YEAR ENDED 31 AUGUST 2024

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NEURODIVERSITY IN BUSINESS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 activities for the Public Benefit

The object of the charity is the promotion of equality and diversity for the public benefit by:

- working to eliminate discrimination in the workplace and in wider society for neurodivergent people;
- raising awareness of neurodiversity among the public, employers and employees to promote changes in attitudes and practice in the employment of neurodivergent people.

NiB does this through providing multiple opportunities for our corporate members to share best practice around recruitment and retention practices for neurodivergent people, hosting an annual conference to share best practice and highlight innovation, providing awareness talks to businesses and maintaining a high-profile social media presence where we talk about issues and topics linked to neurodiversity.

NiB is proud to be a volunteer-led charity, benefiting from the extensive skills and knowledge of both neurodivergent and neurotypical volunteers from across the globe.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the period.

OBJECTIVES AND ACTIVITIES

Review of Activities, Achievements and Performance

Corporate Membership Services (CMS) activities

The CMS team has grown corporate membership of NiB from zero to over 500 by the end of August 2023. To support this work, it has developed an Introduction Pack for potential members, explaining the benefits and the importance and significance of the joint Charter that both parties sign. It has also developed a Welcome Pack for new members which aims to provide relevant information around resources, events, research and contacts.

The team has worked hard to engage with members, to establish what they want and how NiB can best support those needs. As a result of that engagement, regular newsletters were set up and monthly networking and best practice forums were established in the autumn of 2023. These gave members a space to learn from, engage with, and feed back across the NiB ecosystem.

Beyond the monthly activities, the team has been engaged in various other projects:

- After conducting a roundtable discussion on the Buckland Autism Report, a survey was released to NiB's membership and saw the largest response, according to the Department for Work and Pensions, of any charity contributing to the report, at 100 respondents. The Department then analysed the responses using a qualitative thematic approach, quantifying the number of occurrences across open-ended questions, and produced a 17-page report (including appendices). The report received high praise for its quality and content from the DWP, with NiB's overall contributions resulting in an invitation for the charity to the official launch of the Buckland Report in January 2024, which was attended by 30 NiB members.
- The team began development of a Business Case Toolkit to be made available for anyone of any level in any organisation to make the case for neurodiversity to be a strategic priority for their organisation, rapidly accelerating the work of neurodiversity advocates across the working world. Once completed, the toolkit will form part of a wider set of initiatives to develop NiB's grassroots campaigning efforts and better enable it to adopt a two-pronged approach of advocating for neuroinclusion from the top-down and bottom-up.

NEURODIVERSITY IN BUSINESS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

Research

Since 2022 NiB entered in partnership with Birkbeck, University of London, to produce the research report "Neurodiversity at Work - Demand, Supply and a Gap Analysis". A survey was designed in collaboration with the neurodivergent community to identify the challenges for businesses incorporating neurodiversity into their diversity, equality, inclusivity and accessibility strategies, and the challenges for neurodivergent people at work. NiB utilised its extensive network to secure over 1300 responses from businesses and neurodivergent individuals, with responses from 40 different sectors. "Neurodiversity at Work 2024" supports neurodivergent individuals and organisations to take effective action towards neuroinclusion by:

- Identifying effective neuroinclusive support strategies
- Providing data on current neuroinclusive practices and implementation challenges
- Informing the development of resources and guidance on neuroinclusive best practice
- Helping to determine future research priorities

Copies of the research report, which was generously sponsored by Rolls Royce, McDonalds and Sage, were handed out at the NiB Conference in April 2024 and it has been downloaded hundreds of times from the NiB website.

Conference March 2024

NiB's second conference, widely seen as the flagship event in the neurodiversity community, was held at the ExCel Centre in London on 16 April 2024. The conference brought together businesses, neurodiversity specialist organisations and neurodiversity community members to share best practice and collaborate to unlock the unique and innovative contributions of neurodivergent people to the corporate world.

The 500 delegates had the opportunity to attend nine unique workshops and visit the stands of 20 exhibitors. The conference was covered by major news outlets such as the BBC, The Financial Times, City AM and the Evening Standard.

Awareness talks

NiB is frequently asked by corporate members and wider organisations to support the awareness of neurodiversity across their organisations. Calling upon a sub-set of volunteers who are experienced in presenting on this topic, NiB provide awareness talks in order to raise organisational understanding of neurodiversity in the corporate world.

Community Membership

The community team within NiB embodies a commitment to inclusivity, empathy and engagement. Its ethos revolves around a sense of belonging and support for the neurodiverse community that NiB serves. The team places a strong emphasis on building authentic relationships, listening to the needs of the community and collaboration with key individuals to create sustainable and impactful change. It achieves this by outreach initiatives, research and voice surveys, ensuring that NiB's impact is not only meaningful but reflective of the unique strengths and challenges that members experience.

Partnerships

The community partnerships function of NiB has prioritised increasing inclusivity and engagement with its partners. The team has signed up over 340 community partners from March 2022 - August 2023. The team has worked hard to engage with partners, understand their needs and find ways to best support them. Regular "town halls" were held to provide a space for discourse, exemplifying the team's commitment to inclusivity, building and maintaining authentic relationships and learning from those who serve the NiB community. Feedback from partners was taken into consideration and informed practices. Regular newsletters were also established to notify partners of events and potential collaborations.

The communication and onboarding process was fine-tuned to enhance clarity and maximise benefits on both sides. Eco-system mapping was also conducted by sending out surveys to understand key stakeholders, gauge prospective collaborations and to recognise the unique strengths of partners and the challenges they face.

NEURODIVERSITY IN BUSINESS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

ND Resource Hub

An ND Resource Hub was created on the NiB website, providing a free collection of resources on mainly neurodiversity-related topics but also on mental health and stress. Neurotypes covered include ADHD, autism, Tourette's syndrome, dyslexia, dyscalculia, and more. Neurodiversity at work topics include adjustments/accommodations, assistive technology, employee resource groups, inclusive design, benefits of a neurodiverse workforce and many more. Resources can be filtered by the user's role, including Human Resources/Disability, Equality and Inclusion professionals, job seekers and individual employees.

Every resource is screened by our neurodivergent volunteers for appropriateness and quality, and then categorised to make it easy for visitors to quickly find what they need on a variety of neurodiversity topics. NiB continually accepts additional submissions and suggestions from corporate members and the community for resources to add to the ND Resource Hub.

Social Media

NiB's primary social media focus is LinkedIn and it has grown its accounts significantly since the charity's launch in March 2022. NiB has grown its presence organically by posting content that resonates with its audience. It relies on the power of the community it has built to help spread its message and mission throughout their individual networks. NiB does not pay to boost posts or use paid advertisements.

The NiB account on LinkedIn now has more than 38,000 followers, with an average post engagement rate from 6% to 8%, which exceeds the benchmark for "good" engagement (typically around 2%). The team prioritises making its content accessible and inclusive of people with different learning styles and abilities through plain language, using available accessibility tools such as alt text fields, and adding in image descriptions and other best practices. It uses multiple content types to support people to engage with information how they learn best: video, long-form articles, short posts with graphics, and carousel posts for facts and stats. The team highlights neurodivergent voices across all NiB's content types to bring lived experience to the discussion of neurodiversity at work.

The LinkedIn account of founder Dan Harris is an important part of social media outreach due to the typically higher engagement with personal accounts and the ability to put a face on the message of neuroinclusion. This account has over 38,000 followers, with a typical engagement rate of 7% or higher. It regularly has educational and advocacy posts with an excess of 1,000 interactions and 500 comments, and at times has had posts with over 150,000 views and 3,000 interactions. This account similarly uses multiple content types, with an emphasis on short-form text and video, with a heavy emphasis on storytelling to make messages around neuroinclusion "sticky" and shareable. It also promotes the NiB account and drives traffic to NiB resources.

NiB's LinkedIn Group has more than 5,000 members and provides a private space for networking, sharing personal stories, and asking questions of a group of people also interested in making their businesses more neurodiverse and inclusive.

NiB's other social media platforms, while smaller in reach, each serve a specific audience that may not be active on LinkedIn. Maintaining a presence on Instagram, Facebook and X (formerly Twitter) helps the team ensure that the NiB message reaches people who are outside of the traditional business sphere. NiB has several thousand followers in total across our other accounts.

The NiB website (neurodiversity.org) is home to the ND Resource Hub (detailed above) and the 2023 Neurodiversity at Work Research Report. The NiB site has approximately 3,600 visitors per month. The ND Resource Hub and our Research Report are the two most popular pages after the homepage (entry page). Most of the web traffic comes from direct entry (typing in the web address) or organic search.

NiB has a YouTube site with over 600 subscribers, accessing over a hundred in-house videos. The videos provide an additional way for people to access information, accommodating different learning styles. NiB's video resources use storytelling to help the lessons learned from lived experience and corporate efforts to improve neuroinclusion feel more tangible and memorable.

NEURODIVERSITY IN BUSINESS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

Future Plans

- Our Corporate Membership Services team is planning to launch new, more member-centric and engaging activities. These have been developed after consultation with members as to their needs and expectations. The first of these is a Corporate Forum, which will provide members with an update on NiB activities and a space to network and engage with like-minded individuals from other organisations. The second is a Best Practice Spotlight, formerly NiB Webinar which will give members a space to learn from the best practice curated by NiB from across its ecosystem. In addition, recognising NiB's need to transition into the next phase of engagement with corporate members, the team has plans to establish sector- and industry-level partnership working groups to better drill down into specific needs of organisations.
- The NiB Website team is planning an update to the website in 2025, adding additional video content, long-form written content, and resource materials and anticipate that this will significantly increase the number of visitors to the site.

FINANCIAL REVIEW

Financial review and Reserves policy

Since registering as a charity there has been rapid growth with the income for the charity being £276,115. The majority of this deriving from the annual conference. Charitable expenditure was £302,484, again the majority of this related to the conference.

Total funds of the charity at the end of the period were £99,110 all of which is unrestricted. Free reserves of the charity were £98,569 which is the unrestricted funds less any fixed assets.

The Trustees have determined that the Charity must:

- Effective FY22/23, hold a minimum level of reserves (defined as the assets which are easily available in the short term, e.g. cash, investments, current monies owed) equivalent to 6 months' worth of operating costs, excluding conference expenses
- Set a planned upper limit on our targeted reserve level so that we do not hold funds back from delivering our charitable activities unnecessarily

The charity aims to manage its reserves within the upper and lower reserve limits, or 'reserves corridor'. It monitors its short and medium forecast position to identify risks that could cause it to fall outside of this corridor (either side of it), and what corrective actions would be required to bring it back into the corridor over a rolling three-year period. It is essential that NiB's minimum reserve requirement is met by the 'liquid' assets so it can be confident that it would have the funds at any given point in time should it need them. Liquid assets are readily accessible assets, such as investments and cash.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Neurodiversity in Business (NiB) is a Charitable Incorporated Organisation (CIO) with the Charity Registration Number 1198291. For the period covered by this report, the governing document of the charity is the NiB constitution dated 18 March 2022.

Trustees are appointed for a 4-year period by the trustees. Trustees usually meet monthly.

NEURODIVERSITY IN BUSINESS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1198291

Principal address
Stuart House
St. John's Street
Peterborough
Cambridgeshire
PE1 5DD

Trustees
R W Phillpott FMAAT FCCA Accountant (appointed 1/7/2024)
D Pugh-Jones
Ms H Krushave (resigned 17/11/2023)
Ms L Smurthwaite
D Harris (appointed 22/11/2023)
Ms M Grogan (appointed 18/12/2023)
S Fuller (appointed 18/12/2023) (resigned 17/6/2024)
Ms Z Davies (appointed 18/12/2023) (resigned 3/5/2025)
Ms P Sen (appointed 18/12/2023)
Ms E Sims (appointed 4/1/2024)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Batchelor Coop
Chartered Accountants
The New Barn
Mill lane
Eastry
Sandwich
Kent
CT12 0JW

26 June 2025 | 4:37 PM BST
Approved by order of the board of trustees on and signed on its behalf by:

Daniel Harris
.....
D Harris - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEURODIVERSITY IN BUSINESS

Independent examiner's report to the trustees of Neurodiversity in Business

I report to the charity trustees on my examination of the accounts of Neurodiversity in Business (the Trust) for the year ended 31 August 2024.

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 Accounting Technicians, 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.

Martin Roby

Martin Roby FMAAT

Batchelor Coop
Chartered Accountants
The New Barn
Mill lane
Eastry
Sandwich
Kent
CT12 0JW

26 June 2025 | 4:41 PM BST
Date:

NEURODIVERSITY IN BUSINESS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

		YEAR ENDED 31/8/24 Unrestricted fund £	PERIOD 18/3/22 TO 31/8/23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		64,285	102,962
Other trading activities	2	211,125	183,534
Investment income	3	705	198
Total		<u>276,115</u>	<u>286,694</u>
 EXPENDITURE ON			
Raising funds		159,215	66,195
Charitable activities			
General activities of charity		143,269	94,149
Other		-	871
Total		<u>302,484</u>	<u>161,215</u>
 NET INCOME/(EXPENDITURE)		(26,369)	125,479
 RECONCILIATION OF FUNDS			
Total funds brought forward		125,479	-
 TOTAL FUNDS CARRIED FORWARD		<u>99,110</u>	<u>125,479</u>

The notes form part of these financial statements

NEURODIVERSITY IN BUSINESS

BALANCE SHEET
31 AUGUST 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	8	541	1,178
CURRENT ASSETS			
Debtors	9	45,204	689
Cash at bank		<u>64,753</u>	<u>158,951</u>
		109,957	159,640
CREDITORS			
Amounts falling due within one year	10	(11,388)	(35,339)
NET CURRENT ASSETS		<u>98,569</u>	<u>124,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		99,110	125,479
NET ASSETS		<u>99,110</u>	<u>125,479</u>
FUNDS	12		
Unrestricted funds		<u>99,110</u>	<u>125,479</u>
TOTAL FUNDS		<u>99,110</u>	<u>125,479</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2025 | 4:37 PM BST and were signed on its behalf by:

Daniel Harris
.....
D Harris - Trustee

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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.

Tangible fixed assets

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

Computer equipment - 33% on cost

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.

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.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES - continued

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Operating leases

The charity classifies the lease of photocopying and printing equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss(if any).

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probable result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision re normally recognised at their settle met amount after allowing for any trade discounts due.

VAT

Neurodiversity in Business is VAT registered and charges VAT at the applicable rates according to its outputs. Where expenses can directly be attributed to a specific incom stream, the VAT treatment mirros that of the income. Where expenses cannot be directly attributed, the irrecoverable amount of VAT is calculated on the basis on the total expenditure attributed between different streams.

Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates ad assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

2. OTHER TRADING ACTIVITIES

	PERIOD 18/3/22 TO 31/8/23
YEAR ENDED 31/8/24	£
Annual conference	<u>211,125</u>

3. INVESTMENT INCOME

	PERIOD 18/3/22 TO 31/8/23
YEAR ENDED 31/8/24	£
Deposit account interest	<u>705</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the period ended 31 August 2023.

Trustees' expenses

Expenses were paid to one Trustee, Dan Harris totalling £27,818 (2023: £13,338). These expenses were primarily for travel, meetings, and talks in relation to NiB, but also included some reimbursement for direct conference-related costs such as t-shirts, lanyards, and similar items.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	102,962
Other trading activities	183,534
Investment income	<u>198</u>
Total	<u>286,694</u>
EXPENDITURE ON	
Raising funds	66,195
Charitable activities	
General activities of charity	94,149
Other	<u>871</u>
Total	<u>161,215</u>
NET INCOME	<u>125,479</u>
TOTAL FUNDS CARRIED FORWARD	<u>125,479</u>

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

6. ALLOCATION OF GOVERNANCE AND OTHER SUPPORT COSTS

The total supports costs and overheads attributable to charitable activity is apportioned as shown below:

Support Costs

	2024	2023
	£	£
Accountancy fees	<u>6,550</u>	<u>6,016</u>

Governance Costs

	2024	2023
	£	£
Independent examination	1,200	800
Legal and professional fees	<u>7,104</u>	<u>-</u>
	<u>8,304</u>	<u>800</u>

7. EMPLOYEES

	2024	2023
	£	£
Salaries and wages	25,800	4,575
Social security costs	-	-
Pension costs (defined contribution scheme)	598	77
Other	-	111
Total Staff Costs	<u>26,398</u>	<u>4,763</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Average head count in the year

2024	2023
<u>1</u>	<u>1</u>

Key Management Personnel

The trustees consider its key management personnel to comprise of the Trustees and the Operations Manager. The Operations Manager commenced employment in July 2023.

The remuneration of the key management personnel is:

	2024	2023
	£	£
Salaries and wages	24,106	4,575
Social security costs	-	-
Pension costs (defined contribution scheme)	598	77
Total Staff Costs	<u>24,704</u>	<u>4,652</u>

Pension Costs

The charity operates a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charity contributed £598 to the scheme during the year (2023: £77). There were no outstanding or prepaid contributions at the reporting date (2023: £nil).

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**8. TANGIBLE FIXED ASSETS**Computer
equipment
£**COST**

At 1 September 2023 and 31 August 2024

1,910**DEPRECIATION**

At 1 September 2023

732

Charge for year

637

At 31 August 2024

1,369**NET BOOK VALUE**

At 31 August 2024

541

At 31 August 2023

1,178**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR****2024****2023**

£

£

Trade debtors

8,200

-

VAT

11,944

-

Accrued income

82

-

Prepayments

24,978**689****45,204****689****10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR****2024****2023**

£

£

Bank loans and overdrafts (see note 11)

-

481

Trade creditors

3,779

839

Taxation and social security

162

377

Other creditors

7,447**33,642****11,388****35,339****11. LOANS**

An analysis of the maturity of loans is given below:

2024**2023**

£

£

Amounts falling due within one year on demand:

Bank overdrafts

-

481

NEURODIVERSITY IN BUSINESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

12. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	125,479	(26,369)	99,110
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>125,479</u>	<u>(26,369)</u>	<u>99,110</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,115	(302,484)	(26,369)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>276,115</u>	<u>(302,484)</u>	<u>(26,369)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31/8/23 £
Unrestricted funds		
General fund	125,479	125,479
	<hr/>	<hr/>
TOTAL FUNDS	<u>125,479</u>	<u>125,479</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,694	(161,215)	125,479
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>286,694</u>	<u>(161,215)</u>	<u>125,479</u>

NEURODIVERSITY IN BUSINESS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

14. DONATED FACILITIES AND SERVICES

Volunteers

By the end of the period the charity had around 90 volunteers giving an average of 3-4 hours per week. Volunteers work in teams covering marketing and communications, events, finance, corporate membership services, governance and compliance, community representation, partnerships, IT/Tech and on projects such as neuroinclusive cities, research hub and global growth.

NEURODIVERSITY IN BUSINESS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	YEAR ENDED 31/8/24 £	PERIOD 18/3/22 TO 31/8/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,903	62,264
Research sponsorship	47,920	40,000
Other income	<u>1,462</u>	<u>698</u>
	64,285	102,962
Other trading activities		
Annual conference	211,125	183,534
Investment income		
Deposit account interest	<u>705</u>	<u>198</u>
Total incoming resources	276,115	286,694
EXPENDITURE		
Other trading activities		
Event costs	159,215	66,195
Charitable activities		
Wages	25,800	4,686
Pensions	598	77
Administration costs	9,078	19,785
Commissioned research	47,920	32,606
Irrecoverable VAT	10,638	8,263
Membership and subscriptions	1,451	273
Other expenses	4,269	1,058
Travel and subsistence	25,695	19,883
Volunteer expenses	454	544
Raising funds	<u>-</u>	<u>158</u>
	125,903	87,333
Support costs		
Management		
Computer equipment depreciation	637	732
Finance		
Bank charges	1,875	139
Governance costs		
Accountancy	6,550	6,016
Carried forward	6,550	6,016

This page does not form part of the statutory financial statements

NEURODIVERSITY IN BUSINESS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	YEAR ENDED 31/8/24 £	PERIOD 18/3/22 TO 31/8/23 £
Governance costs		
Brought forward	6,550	6,016
Independent examination fee	1,200	800
Legal and professional fees	<u>7,104</u>	<u>-</u>
	<u>14,854</u>	<u>6,816</u>
Total resources expended	<u>302,484</u>	<u>161,215</u>
Net (expenditure)/income	<u>(26,369)</u>	<u>125,479</u>