Company registration number 13229887

ION - D Limited

Trustees' report and financial statements

for the year ended 28 February 2026

ION - D Limited

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ION - D Limited

Trustees' Report
for the year ended 28 February 2026

The trustees present their report together with the financial statements of the charity and the independent examiner's report for the year ended 28 February 2026.

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name	ION - D Limited
Other name	Institute of Neurodiversity (ION UK)
Registered Charity Number	1208558
Registered Company Number	13229887
Charity Office	71-75 Shelton Street Covent Garden, London WC2H 9JQ
Website	www.ioneurodiversity.com
Start of financial year	1 March 2025
End of financial year	28 February 2026
Trustees and directors	Professor Kirsten Charlotte Valeur (Resigned on 20.05.26) Anthony Michael Fish - Chair Morwenna Eva Rundle Stewart Lindsey Norton Stewart Andre Nathaniel Skepple
Bankers	Starling Bank Limited 5th Floor, London Fruit and Wool Exchange 1 Duval Square London EC2M 2PP
Independent Examiner	Peter Winter MA FCCA Chartered Certified Accountant

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STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

ION-D Limited was incorporated as a private company, limited by guarantee, on 26 February 2021 (Company no. 13229887). The company was registered with the Charity Commission on 6 June 2024 (Number: 1208558).

Throughout this report, as the company is a registered charity, where reference is made to 'directors' of the company such persons are also 'trustees' of the charity.

Trustee Recruitment and Appointment

The charity may by ordinary resolution:

- appoint a person who is willing to act to be a director; and
- determine the rotation in which any additional directors are to retire.

No person other than a director retiring by rotation may be appointed a director at any general meeting unless:

- they are recommended for re-election by the directors; or
- not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that:
- is signed by a member entitled to vote at the meeting;
- states the member's intention to propose the appointment of a person as a director;
- contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and
- is signed by the person who is to be proposed to show their willingness to be appointed.

All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a director other than a director who is to retire by rotation.

The directors may appoint a person who is willing to act to be a director.

A director appointed by a resolution of the other directors must retire at the next annual general meeting and must not be taken into account in determining the directors who are to retire by rotation.

The appointment of a director, whether by the charity in general meeting or by the other directors, must not cause the number of directors to exceed any number fixed as the maximum number of directors.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been encouraged to take up the "membership" and the Outreach Work offered as part of the "ION Chat online meetings" that are run monthly.

New trustees undergo orientation to brief them on their legal obligations under charity law, the decision making process, the aims and objectives and recent financial performance.

Additionally, new trustees are invited and encouraged to attend a short training session to familiarise themselves with the charity and the context within which it operates, led by the Chair, and cover:

- the membership purpose of ION;
- the documents which set out the charity's operational framework including the Memorandum and Articles;
- resourcing;
- the current financial position as set out in the latest published accounts.

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Organisational Structure

The Charity has a board of trustees that meets regularly and is responsible for the strategic direction and policy.
The charity's Chair is Anthony Fish.
The charity has three additional appointed Trustees/ Directors.
Contractors are contracted for the following activities:

- marketing and communications activities (Liselle Appleby, The Happy Apple Company Ltd)
- administration consultancy & bookkeeping (Bea Olah, Bella Olah Consulting)
- lottery funding application and delivery (Victoria Burnip, Third Sector Specialists Ltd).

Wider network with which the charity works:

- we have now created a pool of volunteers who will lead on future local activities.

Risk management - Principal risks and Uncertainties

1. Governance and Trustee Liability

As a charity structured as a company limited by guarantee, ION-D Limited benefits from separate legal personality, which protects its trustees from personal liability for the charity's debts and obligations - as long as they act honestly and responsibly. Should trustees act negligently or outside their legal duties, however, they may face personal liability. Our mitigation:

- Ensuring all trustees understand their legal duties under both charity and company law.
- Maintaining robust induction, training, and clear board documentation (e.g., meeting minutes and decision records).
- Securing appropriate Trustees' Indemnity Insurance (D cover) to safeguard against legal claims.

2. Financial Controls and Fund Management

Although incorporated, ION-D Limited's financial position remains modest. The charity has in operation a system of strong financial control which reduces the risk of financial mismanagement.

Details of the operation of these controls are as follows:

- Implementing segregation of duties for all financial operations (receipts, payments, record-keeping).
- Maintaining a strong audit trail of all transactions and reconcile accounts regularly.
- Ensuring banking policies and financial authorisations are clearly documented and followed.

3. Conflicts of Interest and Related Parties

Trustees must always act solely in the best interests of the charity and avoid any personal or related-party conflicts. The risk of reputational damage or even regulatory breach increases when trustees or their associates have a stake in dealings with the charity.

Our mitigation:

- Ensuring full disclosure of any personal or related-party interests.
- Having clearly documented conflict-of-interest policies and protocols, including abstention from decisions where a conflict exists.
- Regularly reviewing potential conflicts during board meetings and record actions taken.

4. Safeguarding and Reputational Risk

Although ION-D Limited's work appears focused on promoting neurodiversity, any engagement with vulnerable or marginalised groups raises a need for robust safeguarding policies.

Our mitigation:

- Developing or update a safeguarding policy suitable to any interactions with vulnerable people.

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- Providing training and clear reporting processes to staff and trustees.
- Reviewing safeguarding procedures annually and respond promptly to any concerns.

5. Regulatory Compliance and Reporting

As a registered charity and limited company, ION-D Limited must comply with filing obligations to both the Charity Commission and Companies House, including submission of accounts, confirmation statements, annual returns, and trustee reports. With micro-charity/resource limitations, there's a risk filing could be late or inaccurate, potentially triggering fines, reputational damage, or more serious sanctions.

Our mitigation:

- Maintaining a compliance calendar with all relevant deadlines (e.g., Annual Accounts, Company Confirmation Statements).
- Assigning clear responsibilities (e.g., treasurer, clerk, company secretary) for compliance tasks.
- Undertaking periodic internal reviews to confirm accuracy and timely submission.

Emerging and External Risks (to Monitor)

- Changes in funding environment: As a small charity, shifts in grant availability or public giving may impact financial sustainability.
- Economic conditions: Cost-of-living pressures may affect both beneficiaries and donors.
- Data protection and privacy: Ensuring compliance with GDPR if holding personal data, including trustees' and beneficiaries' details.

Objectives, Activities, Achievements and Performance

ION-D Limited, operating as the Institute of Neurodiversity UK (ION UK), is an independent charity registered with the Charity Commission for England and Wales on 6 June 2024. ION UK is affiliated with the Institute of Neurodiversity Global, based in Switzerland, and contributes a UK perspective to the wider international neurodiversity movement while pursuing its own charitable objectives in the UK.

Our vision is to create a world where neurodiversity is understood and all neurotypes are celebrated, embraced and valued. ION UK pursues this vision by raising awareness and understanding of neurodiversity, supporting research and education, connecting neurominorities and organisations, collaborating with stakeholders, advocating for greater inclusion and policy change, and celebrating neurodiversity through events and other initiatives.

ION UK's charitable purpose is to advance equality and inclusion for neurodivergent people, increase understanding of neurodiversity, connect people and organisations across the neurodiversity ecosystem, support research and education, and encourage collaboration between communities, academia, charities, businesses, public bodies and other stakeholders.

During the year, ION UK focused on establishing strong foundations for the charity through community engagement, stakeholder development, fundraising, education, knowledge sharing, advocacy and collaboration. With limited financial resources and no employees, the charity has sought to maximise its impact by connecting existing expertise, organisations, communities and initiatives rather than duplicating services already provided by specialist organisations.

The National Lottery Community Fund - County Durham Pilot

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A significant achievement during the year was securing and delivering ION UK's first project funded by The National Lottery Community Fund through its Awards for All programme.

The pilot aimed to understand the needs and wishes of neurodivergent adults living in County Durham and to explore whether local peer-support networks could help reduce isolation and improve access to support.

As part of the project, ION UK undertook a county-wide stakeholder mapping exercise. This identified that much of the existing neurodiversity support in the area is focused on parents and children, while provision specifically aimed at neurodivergent adults within their local communities is more limited.

The mapping exercise also enabled ION UK to develop relationships with a range of local and regional organisations and networks, including Durham County Council, Durham County Care Partnership, the Centre for Neurodiversity at Durham University, Durham Community Action, the 12 Local Networks across County Durham, and neurodiversity organisations including Celebrate Difference, Neurokey, ADHD Support Groups North East and the North East Autism Society.

These relationships have strengthened ION UK's presence within the region and provide a valuable platform for future collaboration.

The pilot identified a clear gap in local provision. However, only two volunteers came forward to support the delivery of in-person activities and, as a result, the planned peer-to-peer networks were not launched during the pilot period.

This provided important learning for ION UK about the preferences and practical needs of neurodivergent adults. Feedback indicated a preference among participants for digital access, including ION UK's monthly online chats and newsletter, enabling people to remain connected to the wider UK and global ION community without the barriers that can accompany regular in-person attendance.

The trustees consider this learning to be an important outcome of the pilot. It will inform the future development of ION UK's services, with a greater focus on accessible online engagement while continuing to work with local partners to reach neurodivergent adults who would benefit from in-person support.

ION UK will build on the evidence, learning and relationships developed through the County Durham pilot when seeking further funding to expand its support across the North East and, where appropriate, more widely across England and the UK.

Building connections across the UK neurodiversity ecosystem

During the year, ION UK continued to develop relationships across different parts of the UK neurodiversity ecosystem. Through its Steering Committee and wider activities, the charity engaged with universities, local authorities, businesses, charities, neurodivergent people and other organisations and networks.

This engagement is intended to strengthen connections between different parts of the ecosystem, encourage knowledge sharing, identify gaps and opportunities, and support greater collaboration. ION UK's approach is increasingly centred on connection rather than duplication: identifying existing expertise and initiatives and helping different parts of the neurodiversity ecosystem learn from and support one another.

The charity has also made progress in developing its corporate network. More than 54 companies have expressed interest in or joined ION UK's corporate membership programme, demonstrating growing interest in neurodiversity inclusion within the workplace. Organisations including Harbour Energy, Stanton Chase, Jacobs UK and the MS Society have engaged with ION UK around neurodiversity through facilitated training, discussions, resources and other opportunities for learning and development.

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Community reach and engagement

ION UK has continued to build its network and reach during the year. The charity has 4,300 registered members, providing a growing network of individuals and organisations with which ION UK can engage.

The charity also had 27,197 Linkedin connections reached through wider global and domestic networks.

These channels provide an important means of sharing information, raising awareness, connecting people and organisations, and promoting opportunities for collaboration across the neurodiversity ecosystem.

Education, events and knowledge sharing

Education and knowledge sharing remained an important part of ION UK's activities during the year. The charity collaborated on and contributed to a number of virtual events, including masterclasses and a two-day conference delivered in collaboration with University College Dublin (UCD), which acts as ION's Research and Professional Development Unit.

These activities provided opportunities to bring together research, professional practice and lived experience and enabled participants to explore neurodiversity from different disciplines and perspectives. They also supported the wider objective of increasing understanding of neurodiversity and encouraging more informed and inclusive practice.

ION UK also contributed articles to the Institute of Neurodiversity's monthly global newsletter. These articles shared developments, initiatives and learning from within the UK, enabling experience from the UK neurodiversity ecosystem to be shared with communities and organisations in other countries and, where relevant, adapted or applied elsewhere.

Representing UK perspectives internationally

ION UK continued to contribute UK knowledge and perspectives to the wider international work of the Institute of Neurodiversity.

During the year, ION UK participated in the annual United Nations World Autism Awareness Day programme as an official partner, helping to ensure that UK perspectives and experience were represented within this international initiative.

ION UK also contributed to the wider international Institute of Neurodiversity network through knowledge sharing, collaboration and the exchange of experience. This relationship is two-way: ION UK can draw on international knowledge and developments while contributing relevant UK research, initiatives, professional practice and community perspectives to the wider global neurodiversity movement.

ION UK does not undertake the activities of ION Global but collaborates with and contributes to those activities where doing so advances ION UK's charitable purposes.

Fundraising and development

The successful award of ION UK's first grant from The National Lottery Community Fund represents an important milestone in the development of the charity and has provided an opportunity to test and learn from a community-based approach.

During the year, ION UK also held discussions with the Lloyds Foundation, Tyne & Wear Community Foundation, Trust for London and Inspire Genius Foundation to identify further funding opportunities. The charity is exploring opportunities to increase and expand its services and support through partnerships with local and regional charities and social enterprises, initially across the North East and potentially more widely across England and the UK.

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The trustees recognise that sustainable funding will be important to the charity's ability to develop its activities and increase its impact over the coming years.

Volunteers and organisational capacity

Volunteers continue to play an important role in ION UK's development. During the year, the charity coordinated and supported a growing group of volunteers who contribute their time, knowledge, experience and networks to its activities.

Given that ION UK currently operates without employees and with limited financial resources, volunteers are an important part of the charity's ability to deliver its objectives. The experience of the County Durham pilot also highlighted the importance of developing sustainable and accessible models of volunteer engagement, particularly when seeking to deliver local in-person activities.

The charity has continued to develop appropriate structures to support volunteer participation and to identify opportunities for volunteers to contribute to future local and national activities.

Preparing for future development

Alongside its activities during the year, the trustees and Steering Committee continued to consider how ION UK can increase its impact while remaining proportionate to its available resources.

Future priorities include strengthening local neurodiversity networks, expanding education and knowledge-sharing activities, developing further funding partnerships, deepening relationships across the UK neurodiversity ecosystem and collaborating with research, public, charitable and private-sector organisations.

The learning from the County Durham pilot will inform this future development. In particular, ION UK will consider how accessible digital engagement can complement locally delivered support, recognising that different neurodivergent adults may have different preferences and requirements. The charity will continue to work with local partners to identify where in-person support is wanted and where ION UK can add value through its wider UK and international network.

The charity will also continue to build on the evidence, relationships and partnerships developed through the pilot when seeking further funding to expand its support across the North East and potentially more widely across the UK.

The successful delivery of the County Durham pilot has demonstrated the value of understanding local needs before developing new services. Although the planned peer-support networks were not launched during the pilot, the project identified a clear gap in provision, developed significant local relationships and provided important evidence about preferred methods of engagement. These outcomes will help ION UK develop future programmes in a way that is informed by the experiences and preferences of neurodivergent adults.

Financial Review

Full details of income and expenditure for the year under review are set out in the Statement of Financial Activities (SOFA). The SOFA indicates a surplus of £109 (2025: £17,128) for the year and unrestricted reserves of £28,130 (2025: £8,056) at the year-end.

Overall achievements and impact

During the year, ION UK continued to establish itself as a connector, convenor and source of knowledge within the UK neurodiversity ecosystem. Key achievements included:

- Securing and delivering ION UK's first grant-funded project through The National Lottery Community Fund's Awards for All programme.

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- Undertaking a county-wide stakeholder mapping exercise in County Durham and developing relationships with local authorities, academic institutions, community networks and specialist neurodiversity organisations.
- Identifying a clear gap in local provision for neurodivergent adults and gathering learning about preferred methods of engagement and support.
- Developing a growing corporate network, with more than 54 companies expressing interest in or joining the corporate membership programme.
- Building a UK network of 984 active contact and CRM records.
- Developing a LinkedIn community of approximately 7,200 core followers and connections, alongside a further 11,276 people reached through wider global and domestic networks.
- Delivering and contributing to educational activities, masterclasses and a two-day conference in collaboration with University College Dublin.
- Contributing UK perspectives and learning to the Institute of Neurodiversity's monthly global newsletter.
- Participating as an official partner in the United Nations World Autism Awareness Day programme.
- Developing and maintaining relationships with charities, social enterprises, universities, local authorities, businesses and other organisations across the neurodiversity ecosystem.
- Continuing to develop and coordinate a growing community of volunteers.
- Exploring further funding opportunities with organisations including the Lloyds Foundation, Tyne & Wear Community Foundation, Trust for London and Inspire Genius Foundation.

The trustees consider that these activities have advanced ION UK's charitable purposes by increasing awareness and understanding of neurodiversity, strengthening connections between stakeholders, supporting education and knowledge sharing, promoting greater inclusion and collaboration, and increasing the representation of neurodivergent perspectives within the UK and in relevant international forums.

ION UK's developing approach is based on the principle that greater impact can be achieved by connecting and strengthening the existing neurodiversity ecosystem rather than seeking to replicate the work of organisations already operating within it.

The trustees believe that the year has provided a strong foundation for the charity's future development. The combination of the County Durham pilot, growing stakeholder and corporate networks, educational activities, international engagement, volunteer contribution and ongoing fundraising activity provides a platform from which ION UK can continue to develop its charitable impact in the coming years.

The trustees confirm that, in determining and delivering these activities, they have had due regard to the Charity Commission's guidance on public benefit.

Statement of trustees' responsibilities

The trustees (who are also directors of ION-D Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applcable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

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- 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Peter Winter MA FCCA FCIE was reappointed as the company's Independent Examiner during the year under review and the trustees recommend that he remains in office until further notice.

Approval of Trustees' Report

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on October 2026 and signed on its behalf by:

..... Anthony Fish - Chair of Trustees

Independent Examiner's report to the trustees of ION - D Limited

I report to the trustees on my examination of the financial statements of the above charity ("the Trust") for the year ended 28 February 2026, which are set out on pages 11 to 18.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

Peter Winter MA FCCA FCIE
Chartered Certified Accountant
20 Hallam Grange Road
Fulwood
Sheffield
S10 4BJ

Date: October 2026

ION - D Limited

Statement of Financial Activities
for the year ended 28 February 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Income from Charitable Activities					
Donations and Legacies	**4**	5,527	-	5,527	9,461
Corporate Membership		23,688	-	23,688	8,300
Grants	**5**	-	-	-	19,965
Total Incoming Resources		29,215	-	29,215	37,726
Expenditure on Charitable Activities					
Raising funds	**6**	7,562	-	7,562	9,236
Charitable activities	**7**	1,579	19,965	21,544	10,261
Other Expenses		-	-	-	1,101
Total Resources Expended		9,141	19,965	29,106	20,598
Net Movement in Funds		**20,074**	**(19,965)**	**109**	**17,128**
Total funds brought forward		8,056	19,965	28,021	10,893
Transfers		-	-	-	-
Total funds carried forward		**28,130**	**-**	**28,130**	**28,021**

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 13 to 18 form an integral part of these financial statements.

ION - D Limited

Balance Sheet
as at 28 February 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Current assets					
Debtors	10	1,000	-	1,000	1,470
Cash at bank and in hand		38,233	-	38,233	38,994
		39,233	-	39,233	40,464
Liabilities					
Creditors: amounts falling due within one year	11	(11,103)	-	(11,103)	(12,443)
Total Net Assets		**28,130**	**-**	**28,130**	**28,021**
The Funds of the Charity					
Unrestricted Funds		28,130	-	28,130	8,056
Restricted Funds	12	-	-	-	19,965
		28,130	**-**	**28,130**	**28,021**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved by the Trustees on October 2026 and signed on their behalf by:

.....
Anthony Fish - Chair

The notes on pages 13 to 18 form an integral part of these financial statements.

1. Basis of Preparation

1.1. Basis of accounting

These accounts have been prepared on the basis of historical cost in accordance with: -

a) in accordance with the charity's governing document

b) in accordance with the Companies Act 2006 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)'". The charity is a Public Benefit Entity as defined by FRS 102.

c) the Charities Act 2011

2 Accounting Policies

a) Expenditure on grants is recognised once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

b) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.

c) Unrestricted Funds are those which the trustees have power to distribute for the charitable purposes of the Charity and include Designated Funds. The latter consist of amounts temporarily allocated by the trustees either for a specific purpose, of for purposes under consideration.

d) Restricted Funds are those which have a restriction placed upon them by the original donor. Some funds are those raised by local supporters where specific requests have been made to support projects already supported by the trustees. Grants received which are unspent at the year-end are carried forward as restricted funds and will support restricted expenditure in the following year in accordance with the donors' wishes.

e) The Charity is an incorporated registered charity and accordingly is exempt from taxation on its income and gains where they are applied wholly for charitable purposes.

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2.1. Incoming Resources

a) Incoming resources are recognised and included in the Statement of Financial Activities (SOFA) when the Charity becomes entitled to the resource, any performance conditions attached to the monies have been met, the receipt of the income is probable and the monetary value can be measured reliably.

b) Where incoming resources have related expenditure (as with fundraising), the incoming resources and related expenditure are reported gross in the SOFA.

c) Bank interest is recognised when it is receivable.

d) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

e) Donations are recognised as income on receipt in the year it becomes due.

2.2. Expenditure and Liabilities

a) Expenditure is accounted for on an accruals basis.
b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance and constitutional matters.
d) The trustees consider that the Charity has only one activity.
e) Support costs are those functions that assist the work of the Charity but do not directly undertake charitable actiivities. Support costs include administration costs, finance, fundraising and marketing, subscriptions and governance. It is not deemed beneficial to disclose separately support costs as there is only one charitable activity.

2.3. Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Value added tax is not recoverable by the charity, and as such is included in the asset cost or expense to which it relates.

2.4. 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 ytrustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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3. Trustees and key management remuneration, benefits, expenses and related party transactions

a) The trustees were not paid or received any other benefits in their capacity as trustees during the year under review (2025: £Nil). There are no employees, hence, there is no key management remuneration.

b) No travel or other expenses were reimbursed to trustees during the year under review (2025: £Nil).

c) In January 2026, the charity received a payment of £10,000 from a donor company which was to be used to pay for consultancy services provided to the donor company by Professor Charlotte Valeur during the year under review. The consultancy services fee of £10,000 was made in March 2026 and was paid to Global Governance Group Limited. Professor Valeur is a former trustee of the charity and a director of Global Governance Group Limited. Other than this transaction, no trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Donations and legacies	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Donations	5,527	-	5,527	4,011
Other revenue donations	-	-		5,450
	5,527	-	5,527	9,461

5. Grants receivable	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
National Lottery Community Fund	-	-	-	19,965

The grant of £19,965 relates to funding from The National Lottery Community Fund to create a support network for neurodivergent adults.

6. Cost of raising funds	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Marketing and Communications Support	7,562	-	7,562	9,236
	7,562	-	7,562	9,236

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7. Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Administration and bookkeeping	-	6,722	6,722	5,038
Printing, postage and stationery	-	365	365	229
Independent Examiner (Note 8)	695	-	695	675
Legal and professional	-	4,650	4,650	360
Bank charges	-	79	79	-
Travel - National	-	-	-	58
Subscriptions	884	1,649	2,533	1,101
Fundraising and promotional activity	-	6,500	6,500	2,800
	1,579	19,965	21,544	10,261

8. Governance Costs	Total 2026 £	Total 2025 £
Annual Report	-	-
Independent Examiner	695	675
	695	675

9. Staff costs

	2026 £	2025 £
There were no employees during the year under review.	-	-
	-	-

10. Debtors	2026 £	2025 £
Accounts receivable	1,000	1,470

11. Creditors: amounts falling due within one year	2026 £	2025 £
Directors' accounts	408	408
Deferred income	-	11,000
Accrued expenses	10,695	1,035
	11,103	12,443

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12. Movements Between Funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
1 March 2025	8,056	-	19,965	28,021
Incoming Resources for the Year	29,215	-	-	29,215
	37,271	-	19,965	57,236
Resources Expended in the year	(9,141)	-	(19,965)	(29,106)
	28,130	-	-	28,130
Transfer between funds	-	-	-	-
Gains/(losses) on investments	-	-	-	-
	28,130	-	-	28,130

13. Restricted Funds

	At 1 March 2025	Income	Expenditure	At 28 February 2026
	£	£	£	£
National Lottery Community Fund	19,965	-	(19,965)	-
	19,965	-	(19,965)	-

The grant from the The National Lottery Community Fundl delivered a pilot to understand the needs and wishes of neurodiverse adults living in County Durham to ensure support, if required, is accessible to everyone.

..... continued

14. Statement of Financial Activities for the year ended 28 February 2025 (Comparatives)

	Unrestricted Funds	Restricted Funds	**2025** Total	Unrestricted Funds	Restricted Funds	**2024** Total
	£	**£**	**£**	**£**	**£**	**£**
Income from Charitable Activities						
Donations and legacies	9,461	-	9,461	3,685	-	3,685
Corporate membership	8,300	-	8,300	18,000	-	18,000
Grants	-	19,965	19,965	-	-	-
	17,761	19,965	37,726	21,685	-	21,685
Expenditure on Charitable Activities						
Raising funds	9,236	-	9,236	7,298	-	7,298
Charitable activities	10,261	-	10,261	8,304	-	8,304
Other expenses	1,101	-	1,101	2,192	-	2,192
Total Resources expended	20,598	-	20,598	17,794	-	17,794
Net Movement in Funds	(2,837)	19,965	17,128	3,891	-	3,891
Total funds brought forward	10,893	-	10,893	7,002	-	7,002
Transfers	-	-	-	-	-	-
Total funds carried forward	8,056	19,965	28,021	10,893	-	10,893