

Charity registration number: 100167

Neurodiversity UK

Annual Report and Financial Statements

for the Year Ended 5 April 2024

Neurodiversity UK

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Neurodiversity UK

Reference and Administrative Details

Trustees	Mrs Lesley Neill Ms Leah Taylor Ms Sadie Taylor Ms Collette French Ms Helen McBriar
Charity Registration Number	100167
Principal Office	57 Castle Street Comber Co Down BT23 5DY
Independent Examiner	Philip Nixon ACA Independent Examiner 34 Dufferin Avenue Bangor Co Down BT20 3AA

Neurodiversity UK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with The Charities Act (Northern Ireland) 2008.

Trustees

Lesley Neill

Collette French (Appointed 04/12/23)

Helen McBriar (Appointed 04/12/23)

Sadie Taylor

Leah Taylor

Kirsty Hull (Resigned 04/12/23)

Christine Young (Resigned 30/09/23)

Structure, governance and management

Recruitment and appointment of trustees

The management committee who served during the year and up to the date of this report are set out on page 1.

The management committee are appointed at the annual general meeting.

The management committee 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.

Objectives and activities

Public benefit

The Charity was established to provide support and assistance to families with Autism and to those who care for or want to understand the various levels of Autism. The Charity does this by running a number of schemes, including awareness and education projects provided by both voluntary and community organisations. The Charity also makes use of both the private and public sector imparting their professional knowledge to the association's members. The members of the association not only benefit but also members of the general public, as we raise awareness and inform them of Autism and its effects on those dealing with it on a daily basis.

The main aims of the Charity are:

- Raising awareness of Neurological conditions.
- Support and assist families and carers dealing with Neurological conditions.

These aims are met by including, amongst others, the following activities:

- Operating charity shop
- Organising fundraising events
- Running educational classes and activities, including mental health fitness, yoga classes & offering wellbeing treatments to those who have referred into the charity.

Neurodiversity UK

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

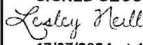
The Charity is no longer incorporated with the boxing club, all income is now derived from shop sales and occasional donations.

The Charity operates a shop and resource centre based in Comber. The shop relies on donations of clothes and stock from the local community. All profits from the shop are used to support families and carers within the organisation.

Financial review

The management committee are satisfied with the financial results of the year ending 5th April 2024.

The annual report was approved by the trustees of the charity on 17 July 2024 and signed on its behalf by:

SIGNED SECURELY

17/07/2024 at 1:09:21 PM UTC

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Mrs Lesley Neill
Trustee

Neurodiversity UK

Statement of Trustees' Responsibilities

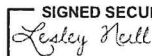
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the Financial Reporting standards applicable in UK and Republic of Ireland (FRS102) and applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations (Northern Ireland), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 July 2024 and signed on its behalf by:

SIGNED SECURELY

17/07/2024 at 1:09:21 PM UTC

.....
Mrs Lesley Neill
Trustee

Neurodiversity UK

Independent Examiner's Report to the trustees of Neurodiversity UK

I report to the trustees on my examination of the accounts of Neurodiversity UK for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity's trustees of Neurodiversity UK you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charities Commission of Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My Examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Direction of the Charity Commission of Northern Ireland, I have found no matters that require drawing to your attention



Philip Nixon ACA
Independent Examiner

34 Dufferin Avenue
Bangor
Co Down
BT20 3AA

17 July 2024

Neurodiversity UK

Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		-	23,795	23,795
Charitable activities		34,677	-	34,677
Total income		<u>34,677</u>	<u>23,795</u>	<u>58,472</u>
Expenditure on:				
Charitable activities		(33,591)	(22,357)	(55,948)
Total expenditure		<u>(33,591)</u>	<u>(22,357)</u>	<u>(55,948)</u>
Net income		<u>1,086</u>	<u>1,438</u>	<u>2,524</u>
Net movement in funds		1,086	1,438	2,524
Reconciliation of funds				
Total funds brought forward		-	11,653	11,653
Total funds carried forward	12	<u>1,086</u>	<u>13,091</u>	<u>14,177</u>
		Note	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies			14,000	14,000
Charitable activities			15,423	15,423
Total income			<u>29,423</u>	<u>29,423</u>
Expenditure on:				
Charitable activities			(32,075)	(32,075)
Total expenditure			<u>(32,075)</u>	<u>(32,075)</u>
Net expenditure			<u>(2,652)</u>	<u>(2,652)</u>
Net movement in funds			(2,652)	(2,652)
Reconciliation of funds				
Total funds brought forward			14,305	14,305
Total funds carried forward	12		<u>11,653</u>	<u>11,653</u>

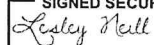
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 12.

Neurodiversity UK

(Registration number: 100167) Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	592	789
Current assets			
Debtors	9	375	5,351
Cash at bank and in hand	10	<u>16,312</u>	<u>7,025</u>
		16,687	12,376
Creditors: Amounts falling due within one year	11	<u>(3,102)</u>	<u>(1,512)</u>
Net current assets		<u>13,585</u>	<u>10,864</u>
Net assets		<u>14,177</u>	<u>11,653</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		13,091	11,653
Unrestricted income funds			
Unrestricted funds		<u>1,086</u>	<u>-</u>
Total funds	12	<u>14,177</u>	<u>11,653</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 17 July 2024 and signed on their behalf by:

SIGNED SECURELY

17/07/2024 at 1:09:21 PM UTC

.....
Mrs Lesley Neill
Trustee

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Basis of preparation

Neurodiversity UK meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

2 Income from donations and legacies

	Restricted funds £	Total funds £
Grants, including capital grants; Government grants	23,795	23,795
Total for 2024	23,795	23,795
Total for 2023	14,000	14,000

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Income from Charity Shop	26,113	26,113
Gift Aid Tax Reclaimed	8,564	8,564
	34,677	34,677
	Restricted funds £	Total 2023 £
Income from Charity Shop	15,423	15,423

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

4 Expenditure on charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total funds £
Cost of charitable activities	7,834	16,174	24,008
Legal & professional fees	1,365	-	1,365
Rent	10,018	-	10,018
Rates	818	-	818
Light, heat & power	4,415	-	4,415
Insurance	449	-	449
Repairs and maintenance	765	-	765
Telephone	1,942	-	1,942
Printing, postage and stationary	1,272	-	1,272
Advertising	126	-	126
Travelling	1,509	-	1,509
Bank charges	171	-	171
Depreciation	-	197	197
Cleaning	347	-	347
Volunteer Expenses	1,419	-	1,419
Wages and Salaries	-	5,986	5,986
Staff Training	116	-	116
Interest	5	-	5
Total for 2024	<u>32,571</u>	<u>22,357</u>	<u>54,928</u>
Total for 2023	<u>-</u>	<u>31,103</u>	<u>31,103</u>
		Restricted funds £	Total 2023 £
Cost of charitable activities		5,521	5,521
Rent		8,796	8,796
Rates		979	979
Light, heat & power		5,385	5,385
Insurance		122	122
Repairs and maintenance		721	721
Telephone		2,401	2,401
Printing, postage and stationary		1,453	1,453
Advertising		1,843	1,843
Travelling		1,882	1,882
Bank charges		121	121
Depreciation		343	343
Cleaning		794	794
Volunteer Expenses		742	742
		<u>31,103</u>	<u>31,103</u>

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

5 Analysis of governance and support costs

Governance costs

	Unrestricted	Total	Total
	General	2024	2023
	£	£	£
Independent examiner's fees			
Fees paid to examiner	1,020	1,020	972
	1,020	1,020	972
	1,020	1,020	972

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
At 6 April 2023	4,068	4,068
At 5 April 2024	4,068	4,068
Depreciation		
At 6 April 2023	3,279	3,279
Charge for the year	197	197
At 5 April 2024	3,476	3,476
Net book value		
At 5 April 2024	592	592
At 5 April 2023	789	789

Neurodiversity UK

Notes to the Financial Statements for the Year Ended 5 April 2024

9 Debtors

	2024 £	2023 £
Prepayments	-	5,131
Accrued income	375	220
	375	5,351

10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	16,312	7,025
	16,312	7,025

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	36	540
Other taxation and social security	91	-
Accruals	2,975	972
	3,102	1,512

12 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
Unrestricted funds				
General	-	34,677	(33,591)	1,086
Restricted funds	11,653	23,795	(22,357)	13,091
Total funds	11,653	58,472	(55,948)	14,177
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
Unrestricted funds				
Restricted funds	14,305	29,423	(32,075)	11,653