

Charity registration number: 100167

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# Neurodiversity UK

Annual Report and Financial Statements  
for the Year Ended 5 April 2025

# Neurodiversity UK

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## Neurodiversity UK

### Reference and Administrative Details

<b>Trustees</b>	Mrs Lesley Neill Ms Sadie Taylor Ms Collette French Ms Helen McBriar
<b>Charity Registration Number</b>	100167
<b>Principal Office</b>	57 Castle Street Comber Co Down BT23 5DY
<b>Independent Examiner</b>	Philip Nixon ACA Hamilton Morris Waugh 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 2025.

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

Helen McBriar

Sadie Taylor

Leah Taylor (Resigned 24/06/2024)

### 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 neurodiverse conditions and to those who care for or want to understand the various levels of neurodiverse conditions. 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 neurodiverse conditions 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

All income is derived from shop sales and donations. The Charity holds events to gain further donations where applicable.

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 along with the running costs of the shop itself.

#### 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 2025 and signed on its behalf by:



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 2025 and signed on its behalf by:



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 2025.

#### 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  
Hamilton Morris Waugh

34 Dufferin Avenue  
Bangor  
Co Down  
BT20 3AA

17 July 2025

## Neurodiversity UK

### Statement of Financial Activities for the Year Ended 5 April 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		-	48,938	48,938
Charitable activities		<u>61,775</u>	<u>-</u>	<u>61,775</u>
Total income		<u>61,775</u>	<u>48,938</u>	<u>110,713</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(64,934)</u>	<u>(39,455)</u>	<u>(104,389)</u>
Total expenditure		<u>(64,934)</u>	<u>(39,455)</u>	<u>(104,389)</u>
Net (expenditure)/income		<u>(3,159)</u>	<u>9,483</u>	<u>6,324</u>
Net movement in funds		(3,159)	9,483	6,324
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,086</u>	<u>13,091</u>	<u>14,177</u>
Total funds carried forward	12	<u>(2,073)</u>	<u>22,574</u>	<u>20,501</u>
		Unrestricted funds £	Restricted funds £	Total 2024 £
	Note			
<b>Income and Endowments from:</b>				
Donations and legacies		-	23,795	23,795
Charitable activities		<u>34,677</u>	<u>-</u>	<u>34,677</u>
Total income		<u>34,677</u>	<u>23,795</u>	<u>58,472</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(33,591)</u>	<u>(22,357)</u>	<u>(55,948)</u>
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
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>-</u>	<u>11,653</u>	<u>11,653</u>
Total funds carried forward	12	<u>1,086</u>	<u>13,091</u>	<u>14,177</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 12.

**Neurodiversity UK**

**(Registration number: 100167)  
Balance Sheet as at 5 April 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	444	592
<b>Current assets</b>			
Debtors	9	1,335	375
Cash at bank and in hand	10	<u>21,805</u>	<u>16,312</u>
		23,140	16,687
<b>Creditors: Amounts falling due within one year</b>	11	<u>(3,083)</u>	<u>(3,102)</u>
<b>Net current assets</b>		<u>20,057</u>	<u>13,585</u>
<b>Net assets</b>		<u>20,501</u>	<u>14,177</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		22,574	13,091
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(2,073)</u>	<u>1,086</u>
<b>Total funds</b>	12	<u>20,501</u>	<u>14,177</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 17 July 2025 and signed on their behalf by:



Mrs Lesley Neill  
Trustee

# Neurodiversity UK

## Notes to the Financial Statements for the Year Ended 5 April 2025

### 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 2025

### 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 2025

#### 2 Income from donations and legacies

	<b>Restricted funds £</b>	<b>Total funds £</b>
Grants, including capital grants; Grant income	48,938	48,938
<b>Total for 2025</b>	48,938	48,938
<b>Total for 2024</b>	23,795	23,795

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Income from Charity Shop	48,427	48,427
Gift Aid Tax Reclaimed	13,348	13,348
	61,775	61,775
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Income from Charity Shop	26,113	26,113
Gift Aid Tax Reclaimed	8,564	8,564
	34,677	34,677

## Neurodiversity UK

### Notes to the Financial Statements for the Year Ended 5 April 2025

#### 4 Expenditure on charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total funds £
Cost of charitable activities	9,087	18,721	27,808
Legal & professional fees	26,910	-	26,910
Rent	11,728	-	11,728
Rates	907	-	907
Light, heat & power	4,122	-	4,122
Insurance	458	-	458
Repairs and maintenance	694	-	694
Telephone	2,087	-	2,087
Printing, postage and stationary	2,435	-	2,435
Advertising	368	-	368
Travelling	2,682	-	2,682
Bank charges	211	-	211
Depreciation	-	148	148
Cleaning	308	-	308
Volunteer Expenses	1,787	-	1,787
Wages and Salaries	-	20,586	20,586
Staff Training	58	-	58
<b>Total for 2025</b>	<b>63,842</b>	<b>39,455</b>	<b>103,297</b>
<b>Total for 2024</b>	<b>32,571</b>	<b>22,357</b>	<b>54,928</b>

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £
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

## Neurodiversity UK

### Notes to the Financial Statements for the Year Ended 5 April 2025

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £
Wages and Salaries	-	5,986	5,986
Staff Training	116	-	116
Interest	5	-	5
	32,571	22,357	54,928

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted General £	Total 2025 £	Total 2024 £
Independent examiner's fees			
Fees paid to examiner	1,092	1,092	1,020
	1,092	1,092	1,020

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Mrs Lesley Neill

During the period, a loan was made to Mrs Lesley Neill which is to be fully repaid.

At the balance sheet date the amount due from Mrs Lesley Neill was £95 (2024: £Nil).

During the period, a loan was made to Mrs Ruth Magee which is to be fully repaid.

At the balance sheet date the amount due from was £900 (2024: £Nil).

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.

## Neurodiversity UK

### Notes to the Financial Statements for the Year Ended 5 April 2025

#### 8 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 6 April 2024	4,068	4,068
At 5 April 2025	4,068	4,068
<b>Depreciation</b>		
At 6 April 2024	3,476	3,476
Charge for the year	148	148
At 5 April 2025	3,624	3,624
<b>Net book value</b>		
At 5 April 2025	444	444
At 5 April 2024	592	592

#### 9 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Accrued income	290	375
Other debtors	1,045	-
	1,335	375

## Neurodiversity UK

### Notes to the Financial Statements for the Year Ended 5 April 2025

Debtors includes £995 (2024: £Nil) receivable after more than one year.

	<b>2025</b> £
Other debtors	995

#### 10 Cash and cash equivalents

	<b>2025</b> £	<b>2024</b> £
Cash at bank	21,805	16,312

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

	<b>2025</b> £	<b>2024</b> £
Trade creditors	36	36
Other taxation and social security	-	91
Accruals	3,047	2,975
	3,083	3,102

#### 12 Funds

	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Balance at 5 April 2025 £
<b>Unrestricted funds</b>				
General	1,086	61,775	(64,934)	(2,073)
<b>Restricted funds</b>	13,091	48,938	(39,455)	22,574
<b>Total funds</b>	14,177	110,713	(104,389)	20,501
	<b>Balance at 6 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 5 April 2024 £</b>
<b>Unrestricted funds</b>				
General	-	34,677	(33,591)	1,086
<b>Restricted funds</b>	11,653	23,795	(22,357)	13,091
<b>Total funds</b>	11,653	58,472	(55,948)	14,177