

Neurodiversity Sandymount CLG
Annual Report and Financial Statements
for the financial year ended 31 March 2024

Neurodiversity Sandymount CLG

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Neurodiversity Sandymount CLG

DIRECTORS AND OTHER INFORMATION

Directors	Nessa Fee Julienne Fox (Resigned 6 September 2024) Eimear Kenny (Resigned 6 September 2024) Denise Farrelly (Resigned 14 May 2024) Dairine Kennedy Cathie Hynes (Appointed 6 September 2023, Resigned 10 December 2024) Emma Weld Moore (Appointed 6 September 2024) Patrice Kaya (Appointed 10 December 2024)
Company Secretary	Dairine Kennedy (Appointed 10 December 2024) Cathie Hynes (Appointed 6 September 2023, Resigned 10 December 2024) Dairine Kennedy (Resigned 6 September 2023)
Company Number	717523
Charity Number	CHY23074
Registered Office and Business Address	7 Claremont Park Sandymount Dublin 4 Dublin
Auditors	Xeinadin Audit Ireland Limited Chartered Accountants and Statutory Audit Firm Sinnottstown Business Park Drinagh Wexford Republic of Ireland
Bankers	AIB Bank 98 Sandymount Rd Dublin 4

Neurodiversity Sandymount CLG

DIRECTORS' REPORT

for the financial year ended 31 March 2024

The directors present their report and the audited financial statements for the financial year ended 31 March 2024.

Principal Activity

The Company is a charitable organisation and is a company limited by guarantee. The company does not have share capital and consequently, the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1. The charity has been entered onto the Register of Charities, by the Charities Regulatory Authority (CRA 20206465) and has received charitable status under section 207 and 208 of the Taxes Consolidation Act 1997 (CHY 23074).

The main objective of the charity is to benefit the community and advance education by promoting the inclusion and awareness of neurodivergent people within the community and the issues that affect neurodivergent people through, amongst other things, the provision of occupational therapy led play groups, promoting understanding through information and materials, supporting events and improving amenities and educational programmes, throughout Ireland.

This year we are delighted to report that we employed more staff and undertook a greater number of afterschool clubs and Easter and summer camps in our Sensory Centre. We ran educational campaigns and we piloted a new whole-school based support, with the help of ReThink Ireland. We ran 10 webinars with 3500 attendees and facilitated parent support (both in-person and virtual) and provided up to date information via our website. Our Sensory Centre operations are only possible due to the incredible support of Aviva Ireland plc.

Principal Risks and Uncertainties

The Directors/Trustees have identified that the key risks and uncertainties the charity faces relate to uncertainty regarding donations as well as compliance requirements in accordance with child safety, health and safety and volunteering. To mitigate these risks, the Trustees have managed expenditure very closely and monitors its budgets and projections very closely. The charity maintains reserves to meet expenditure over 3 months and continues its strategic planning process, which helps the charity to diversify and develop new funding streams. The charity also has implemented child safe-guarding policies and procedures, Garda Vetting, Children First and other training to minimise risks. The Board also monitors closely all reports and activities. Finally, the charity closely monitors emerging legislation and changes to regulation on an on-going basis to ensure all policies and procedures are up to date.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €88,354 (2023 - €165,555).

At the end of the financial year, the company has assets of €307,440 (2023 - €173,446) and liabilities of €53,531 (2023 - €7,891). The net assets of the company have increased by €88,354.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Nessa Fee

Julienne Fox (Resigned 6 September 2024)

Eimear Kenny (Resigned 6 September 2024)

Denise Farrelly (Resigned 14 May 2024)

Dairine Kennedy

Cathie Hynes (Appointed 6 September 2023, Resigned 10 December 2024)

Emma Weld Moore (Appointed 6 September 2024)

Patrice Kaya (Appointed 10 December 2024)

The secretaries who served during the financial year were:

Dairine Kennedy (Appointed 10 December 2024)

Cathie Hynes (Appointed 6 September 2023, Resigned 10 December 2024)

Dairine Kennedy (Resigned 6 September 2023)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Neurodiversity Sandymount CLG

DIRECTORS' REPORT

for the financial year ended 31 March 2024

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

Xeinadin Audit Ireland Limited, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

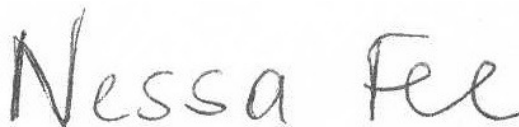
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 Claremont Park, Sandymount, Dublin 4, Dublin.

Signed on behalf of the board



Nessa Fee
Director

Dairine Kennedy
Director

19 December 2024



Neurodiversity Sandymount CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Nessa Fee

Nessa Fee
Director

Dairine Kennedy
Director

19 December 2024



INDEPENDENT AUDITOR'S REPORT

to the Members of Neurodiversity Sandymount CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Neurodiversity Sandymount CLG ('the company') for the financial year ended 31 March 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Neurodiversity Sandymount CLG

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

David O'Connor

for and on behalf of

XEINADIN AUDIT IRELAND LIMITED

Chartered Accountants and Statutory Audit Firm

Sinnottstown Business Park

Drinagh

Wexford

Republic of Ireland

19 December 2024

Neurodiversity Sandymount CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

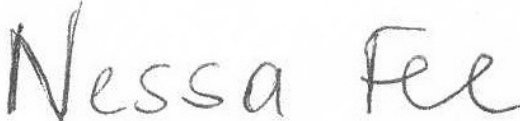
Neurodiversity Sandymount CLG
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2024

	Notes	2024 €	2023 €
Income		419,703	274,295
Expenditure		(331,349)	(108,740)
Surplus for the financial year		<u>88,354</u>	<u>165,555</u>
Total comprehensive income		<u><u>88,354</u></u>	<u><u>165,555</u></u>

Approved by the board on 19 December 2024 and signed on its behalf by:

Nessa Fee
Director



Dairine Kennedy
Director



Neurodiversity Sandymount CLG

BALANCE SHEET

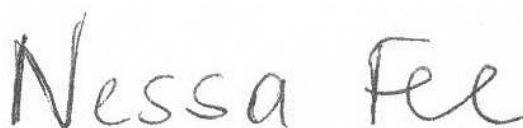
as at 31 March 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	7	<u>20,283</u>	<u>675</u>
Current Assets			
Debtors	8	15,208	12,510
Cash and cash equivalents		<u>271,949</u>	<u>160,261</u>
		<u>287,157</u>	<u>172,771</u>
Creditors: amounts falling due within one year	10	<u>(36,031)</u>	<u>(7,891)</u>
Net Current Assets		<u>251,126</u>	<u>164,880</u>
Total Assets less Current Liabilities		<u>271,409</u>	<u>165,555</u>
amounts falling due after more than one year	11	<u>(17,500)</u>	<u>-</u>
Net Assets		<u><u>253,909</u></u>	<u><u>165,555</u></u>
Reserves			
Income and expenditure account		<u>253,909</u>	<u>165,555</u>
Members' Funds		<u><u>253,909</u></u>	<u><u>165,555</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 19 December 2024 and signed on its behalf by:

Nessa Fee
Director



Dairine Kennedy
Director



Neurodiversity Sandymount CLG
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2024

	Retained surplus	Total
	€	€
At 14 April 2022	-	-
Surplus for the financial period	165,555	165,555
At 31 March 2023	165,555	165,555
Surplus for the financial year	88,354	88,354
At 31 March 2024	253,909	253,909

Neurodiversity Sandymount CLG

CASH FLOW STATEMENT

for the financial year ended 31 March 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Surplus for the financial year		88,354	165,555
Adjustments for:			
Depreciation		2,911	97
Amortisation of Grants		(2,500)	-
		<u>88,765</u>	<u>165,652</u>
Movements in working capital:			
Movement in debtors		(2,698)	(12,510)
Movement in creditors		28,140	7,891
		<u>114,207</u>	<u>161,033</u>
Cash generated from operations			
		<u>114,207</u>	<u>161,033</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(22,519)	(772)
		<u>(22,519)</u>	<u>(772)</u>
Cash flows from financing activities			
Capital Grants		20,000	-
		<u>20,000</u>	<u>-</u>
Net increase in cash and cash equivalents		111,688	160,261
Cash and cash equivalents at beginning of financial year		160,261	-
		<u>160,261</u>	<u>-</u>
Cash and cash equivalents at end of financial year	9	271,949	160,261
		<u><u>271,949</u></u>	<u><u>160,261</u></u>

Neurodiversity Sandymount CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. General Information

Neurodiversity Sandymount CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 717523. The registered office of the company is 7 Claremont Park, Sandymount, Dublin 4, Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Grants

Income from government and other grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

No charge to Corporation Tax arises as the company has charitable status and is exempt under Sections 207 and 208 of the Taxes Consolidation Act 1997.

Neurodiversity Sandymount CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

Capital Grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

3. Period of financial statements

The comparative figures relate to the 12 month period ended 31 March 2023.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Operating surplus	2024	2023
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	2,911	97
Amortisation of Capital Grants	(2,500)	-
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2023 - 0).

	2024	2023
	Number	Number
Employees	1	-
	<u> </u>	<u> </u>

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 April 2023	772	772
Additions	22,519	22,519
	<u> </u>	<u> </u>
At 31 March 2024	23,291	23,291
	<u> </u>	<u> </u>
Depreciation		
At 1 April 2023	97	97
Charge for the financial year	2,911	2,911
	<u> </u>	<u> </u>
At 31 March 2024	3,008	3,008
	<u> </u>	<u> </u>
Net book value		
At 31 March 2024	20,283	20,283
	<u> </u>	<u> </u>
At 31 March 2023	675	675
	<u> </u>	<u> </u>

8. Debtors	2024	2023
	€	€
Prepayments	15,208	12,510
	<u> </u>	<u> </u>

Neurodiversity Sandymount CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

9. Cash and cash equivalents	2024	2023
	€	€
Cash and bank balances	<u>271,949</u>	<u>160,261</u>
10. Creditors	2024	2023
Amounts falling due within one year	€	€
Trade creditors	7,466	4,891
Taxation	4,832	-
Accruals	<u>23,733</u>	<u>3,000</u>
	<u>36,031</u>	<u>7,891</u>
11. Creditors	2024	2023
Amounts falling due after more than one year	€	€
Capital Grants	<u>17,500</u>	<u>-</u>

12. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2024.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Restricted Funds

Restricted funds are funds received by the company which can only be used for specified purposes set by the donors and binding on the directors. Such purposes are within the overall aims of the company.

The company were awarded a Rethink Ireland Grant. The purpose of this Grant is exclusively to support the development, performance and completion of the Project to Rethink Ireland's Disability Participation and Awareness Fund. The Project aims to provide access to supports for neurodiverse children within the local community through sporting, social, cultural initiatives which will equip children for and ensure greater inclusion in a full life in their community. This is achieved through a programme of neuro-affirmative play Easter and after-school camps for children. Expert-led information sessions for schools and teachers and in-person information nights and online expert advice sessions for parents. All interventions are led by the individual needs of children, young people and parents which are collected through consultation via surveys, informal meetings and community discussions, in a participatory model of delivery. Expertise is provided through partnership with researchers and professionals from TCD and UCD. Rethink Ireland will be entitled to withhold, suspend or seek reimbursement of any payment(s) of the Grant if the company have not complied with any of the obligations under the Agreement.

Neurodiversity Sandymount CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 December 2024.

NEURODIVERSITY SANDYMOUNT CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Neurodiversity Sandymount CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 March 2024

	2024	2023
	€	€
Income		
Fundraising	181,630	197,289
OT Camps	57,383	5,850
Donations	108,384	57,656
Sponsorships	12,006	13,500
Grant income	57,800	-
Amortisation of Grants	2,500	-
	<u>419,703</u>	<u>274,295</u>
Expenditure		
Support/Contract Staff	105,599	3,051
Educational Resources	28,638	-
Fundraising Costs	106,757	87,798
Wages and salaries	11,546	-
Social welfare costs	1,276	-
Staff training	4,275	-
Rent payable	2,742	650
Insurance	3,390	500
Repairs and maintenance	1,315	-
Printing, postage and stationery	-	1,569
Advertising & Marketing	3,312	7,145
Courier and delivery charges	206	-
Telephone	121	-
Legal and professional	8,028	-
Consultancy fees	25,584	-
Accountancy	10,490	3,839
Bank charges	8,665	3,531
General expenses	5,174	406
Subscriptions	1,320	154
Depreciation	2,911	97
	<u>331,349</u>	<u>108,740</u>
Net surplus	<u><u>88,354</u></u>	<u><u>165,555</u></u>