

**Neurodiversity Sandymount Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2025**

**KSi Faulkner Orr Limited**  
**Behan House**  
**10 Lower Mount Street**  
**Dublin 2**

**Company Number: 717523**  
**Charity Number: CHY23074**  
**Charities Regulatory Authority Number: 20206465**

# Neurodiversity Sandymount Company Limited by Guarantee

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 22

# Neurodiversity Sandymount Company Limited by Guarantee

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Nessa Fee (Resigned 17 June 2025) Dairine Kennedy Michael Blighe (Appointed 17 June 2025) Denise Farrelly (Resigned 14 May 2024) Patrice Kaya (Appointed 10 December 2024) Emma Weld Moore (Appointed 6 September 2024, Resigned 13 June 2025) Julienne Fox (Resigned 6 September 2024) Cathie Hynes (Resigned 10 December 2024) Eimear Kenny (Resigned 6 September 2024) Caroline Sherry (Appointed 26 March 2025)
<b>Company Secretary</b>	Grace McRandal (Appointed 1 October 2025) Dairine Kennedy (Appointed 10 December 2024, Resigned 1 October 2025) Cathie Hynes (Resigned 10 December 2024)
<b>Charity Number</b>	CHY23074
<b>Charities Regulatory Authority Number</b>	20206465
<b>Company Registration Number</b>	717523
<b>Registered Office and Principal Address</b>	7 Claremont Park Sandymount Dublin 4
<b>Auditors</b>	KSi Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2
<b>Principal Bankers</b>	AIB Bank 98 Sandymount Rd Dublin 4

# Neurodiversity Sandymount Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Neurodiversity Sandymount Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

## 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.

## Mission, Objectives and Strategy

### Objectives

Neurodiversity Ireland is a company limited by guarantee and incorporated in the Republic of Ireland under the Companies Act 2014. The company does not have a 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 or liabilities of the company on winding up such amounts as may be required not exceeding one Euro.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution and is managed by a Board of Directors.

Neurodiversity Ireland endeavours:

- To support neurodivergent people and their families, by working to facilitate access to activities and experiences.
- To provide information on issues relating to neurodiversity and support networks for families and to work to provide the tools and resources which families or carers may need to support their neurodivergent family member, including by undertaking and supporting research and the promotion of gold standard best Practices.
- To promote understanding of the strengths and qualities of and needs and challenges faced by neurodivergent people and their families and to achieve societal recognition of the advantages and value of their fulsome participation in Society.
- To work towards ensuring inclusion for neurodivergent people in society, by working towards the reform of those systems and structures which pose barriers to their participation.

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).

## Our Mission

# Neurodiversity Sandymount Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2025

Our mission is to ensure an equitable future for all children by supporting neurodivergent children and their families, educating the community and advocating for systemic change.

### Our Vision

An Ireland where neurodivergent children and their families have the freedom to live the life they choose, fully supported by and at the centre of their community.

### Our Values

#### Neuroaffirmative

There is no right way to be. Being neurodiversity affirming means properly understanding and valuing all ways of being and thinking. Diversity of human "being" is not only necessary but vital and we support and celebrate unique thinkers!

#### Playful

Play is the occupation of the child, therefore our supports are grounded in play-based activities, encouraging young neurodivergent minds to have the confidence to develop into their authentic selves.

#### Respect

With a focus on safety for children and families, we provide a child-led, safe and respectful environment for our children, our communities and each other.

#### Learning

We take pride in our work and in delivering operational excellence and we keep learning how we can improve the support we provide to neurodivergent kids and their families, most importantly by centering their views and voices in everything we do and striving for disability justice.

#### Collaboration

We create communities. We network parents and carers. We seek out collaboration with like-minded service providers, bodies and agencies in our field and beyond, ensuring knowledge is shared and spread. We give communities the support they need to become inclusive of children with additional needs.

## Structure, Governance and Management

### Governance

The Board is responsible for the strategic direction, financial management and legal compliance of the organisation. It is ultimately responsible for the overall management of the organisation but delegates the day-to-day running of the organisation to the Chief Executive Officer (CEO) and the Senior Management Team.

The Board of Directors ensures the effective implementation of the organization's strategy and oversees management through regular Board meetings. Clear policies formally define the distinct roles and responsibilities of the Chairperson of the Board, the Chief Executive Officer (CEO), and the Company Secretary. The Matters Reserved for the Board policy provides explicit guidance on the delineation of authority between the Board and CEO.

The Board held 9 full meetings in the financial year ended 31 March 2025.

### Conflicts of Interests & Conflicts of Loyalty

The Board rigorously enforces a Conflicts of Interests & Conflicts of Loyalty which clearly defines what constitutes a conflict and outlines the mandatory procedures for managing such conflicts should they arise. Declarations of Conflicts of Interest or Loyalty are a standard and required agenda item at every Board meeting.

### Risk Register

The Board maintains a Risk Register which is reviewed annually.

### Review of Activities, Achievements and Performance

Children are the heart of our charity and our most important work is in ensuring they thrive with the right support.

### Occupational Therapist-Guided Group Play Sessions (The Heart of Our Work)

Our core mission focuses on eliminating the routine exclusion of neurodivergent children from social activities. Our Occupational Therapist-Guided group play sessions provide a child-led, demand-free, and inclusive extracurricular environment. We promote authentic play and offer children a vital opportunity to make friends and be their authentic selves. By March 2025, our pilot centre in Blackrock was supporting up to 200 children per week.

### Regulate: Participate! Pilot Programme (Schools)

This programme works at a whole-school level to create accessible and inclusive classrooms, driving the societal and cultural change central to the Neurodiversity Ireland movement. We provided schools with practical tools and

# Neurodiversity Sandymount Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2025

strategies encompassing:

- Sensory-supportive environmental adaptations.
- Flexible teaching methods.
- Communication strategies responsive to individual needs.
- Pilot Success: 4 Schools successfully took part in the initial pilot.
- Expansion: The program was delivered to 15+ primary schools in the Dublin area, reaching all teaching staff.

We established a key partnership with Trinity College Dublin's School of Occupational Therapy, where six OT students contributed their time to support our groups as part of a core module. This collaboration actively encourages the future generation of occupational therapists to develop the neuroaffirmative approaches essential for supporting neurodivergent children.

We are committed to removing financial barriers to vital knowledge, using online formats to ensure nationwide accessibility, including for those in rural or under-served areas.

### Extensive Outreach & Training Delivery

We reached tens of thousands of individuals through webinars and specialized training sessions:

Audience	Format & Reach	Date/Timeline
<b>Trade Union Members (Workforce)</b>	Access to talk for <b>89,000+</b> FORSA members.	N/A
<b>Primary School Teachers</b>	Access to talk for <b>55,000+</b> INTO members.	N/A
<b>Healthcare Professionals</b>	Live webinar for <b>450</b> doctors, OTs, and SLTs.	February 2025
<b>Educational Professionals</b>	Live and recorded webinar for <b>300 education professionals</b> .	March 2025
<b>Social Prescribing Link Workers</b>	In-person session for <b>60</b> to support engaging with neurodivergent clients.	January 2025
<b>Solicitor's Firm</b>	In-person full-staff session ( <b>~50 people</b> ).	N/A

We partnered with leading institutions to embed neuroaffirmative practices in critical sectors:

- Children's Health Ireland (CHI): Trained 15 Occupational Therapists on neuroaffirmative practices in healthcare settings (Jan 2024).
- RCSI & St John of Gods: Consulted to create neuroaffirmative patient information for ADHD medication for children, which won a Gold Award at the Irish Health Care Awards 2025.
- Tallaght A&E: Consulted on creating a more accessible emergency department, collaborating on a guidance document nominated for an Irish Health Care Award in Dec 2024.
- UCD School of Architecture: Consulted on designing Sensory Gardens on-campus (Oct 2024) to support student wellbeing.
- Dublin City Council: Collaborated to create the first-ever neurodivergent-only family festival, Sensoria (2024 and 2025).

We actively participate in discussions and events, and hold key positions on advisory bodies, including:

# Neurodiversity Sandymount Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2025

- Panel membership for Dyslexia awareness.
- DCDE's Autism Innovation Strategy Oversight and Advisory Board.
- Active membership in the Children's Rights Alliance.

### Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the charity had gross assets of €215,274 (2024 - €307,440) and gross liabilities of €25,779 (2024 - €53,531). The net assets of the charity have decreased by €(64,414).

### Reserves Position and Policy

The Board aims to maintain unrestricted reserves equivalent to 3 to 6 months of the charity's budgeted, recurring operational costs.

### Principal Risks and Uncertainties

The Directors 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 Board 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.

### Directors and Secretary

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

Nessa Fee (Resigned 17 June 2025)  
Dairine Kennedy  
Michael Blighe (Appointed 17 June 2025)  
Denise Farrelly (Resigned 14 May 2024)  
Patrice Kaya (Appointed 10 December 2024)  
Emma Weld Moore (Appointed 6 September 2024, Resigned 13 June 2025)  
Julienne Fox (Resigned 6 September 2024)  
Cathie Hynes (Resigned 10 December 2024)  
Eimear Kenny (Resigned 6 September 2024)  
Caroline Sherry (Appointed 26 March 2025)

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

Board members do not receive any remuneration for their service to the organisation. Vouched, out of pocket expenses incurred on behalf of the organisation may be reclaimed by directors.

The secretaries who served during the financial year were;

Grace McRandal (Appointed 1 October 2025)  
Dairine Kennedy (Appointed 10 December 2024, Resigned 1 October 2025)  
Cathie Hynes (Resigned 10 December 2024)

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Neurodiversity Sandymount Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### Stakeholder Engagement

The Board worked with Mantra Strategy to devise the Strategic Plan 2025 - 2029. This included extensive consultation with stakeholders including the families of and teachers and allied health professionals working with neurodivergent families.

### The Auditors

Xeinadin Audit Ireland Limited (Chartered Accountants) resigned as auditors during the financial year and the directors appointed KSi Faulkner Orr Limited, to fill the vacancy.

**Neurodiversity Sandymount Company Limited by Guarantee**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 March 2025

**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.

**Approved by the Board of Directors on 8 December 2025 and signed on its behalf by:**



**Patrice Kaya**  
**Director**



**Dairine Kennedy**  
**Director**

# Neurodiversity Sandymount Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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" 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 and 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Approved by the Board of Directors on 8 December 2025 and signed on its behalf by:**



**Patrice Kaya**  
Director



**Dairine Kennedy**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Neurodiversity Sandymount Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Neurodiversity Sandymount Company Limited by Guarantee ('the Charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 March 2025 and of its deficit 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"; 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 further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 charity'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' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

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 charity 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 Company Limited by Guarantee**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 9, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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.

#### **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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 charity'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 charity 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.

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

Our report is made solely to the charity'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 charity'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 responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Laura Fallon**  
for and on behalf of  
**KSI FAULKNER ORR LIMITED**  
Statutory Auditors  
Behan House  
10 Lower Mount Street  
Dublin 2

**8 December 2025**

# Neurodiversity Sandymount Company Limited by Guarantee

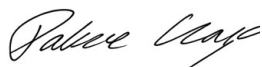
## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
<b>Income</b>							
Donations and legacies	5.1	456,908	-	456,908	359,403	-	359,403
Charitable activities - Grants	5.2	-	50,798	50,798	-	60,300	60,300
<b>Total income</b>		<b>456,908</b>	<b>50,798</b>	<b>507,706</b>	<b>359,403</b>	<b>60,300</b>	<b>419,703</b>
<b>Expenditure</b>							
Charitable activities	6.1	505,445	66,675	572,120	294,926	36,423	331,349
<b>Net income/(expenditure)</b>		<b>(48,537)</b>	<b>(15,877)</b>	<b>(64,414)</b>	<b>64,477</b>	<b>23,877</b>	<b>88,354</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(48,537)</b>	<b>(15,877)</b>	<b>(64,414)</b>	<b>64,477</b>	<b>23,877</b>	<b>88,354</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	230,032	23,877	253,909	165,555	-	165,555
<b>Total funds at the end of the year</b>		<b>181,495</b>	<b>8,000</b>	<b>189,495</b>	<b>230,032</b>	<b>23,877</b>	<b>253,909</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 8 December 2025 and signed on its behalf by:



**Patrice Kaya**  
Director



**Dairine Kennedy**  
Director

# Neurodiversity Sandymount Company Limited by Guarantee

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	10	3,487	20,283
<b>Current Assets</b>			
Debtors	11	25,119	15,208
Cash at bank and in hand	12	186,668	271,949
		211,787	287,157
<b>Creditors: Amounts falling due within one year</b>	13	(25,779)	(36,031)
<b>Net Current Assets</b>		186,008	251,126
<b>Total Assets less Current Liabilities</b>		189,495	271,409
<b>Grants receivable</b>	14	-	(17,500)
<b>Total Net Assets</b>		189,495	253,909
<b>Funds</b>			
Restricted trust funds		8,000	23,877
General fund (unrestricted)		181,495	230,032
<b>Total funds</b>	17	189,495	253,909

Approved by the Board of Directors on 8 December 2025 and signed on its behalf by:



Patrice Kaya  
Director



Dairine Kennedy  
Director

# Neurodiversity Sandymount Company Limited by Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(64,414)	88,354
Adjustments for:			
Depreciation		19,905	2,911
Amortisation of capital grants received		(17,500)	(2,500)
		<u>(62,009)</u>	<u>88,765</u>
Movements in working capital:			
Movement in debtors		(9,911)	(2,698)
Movement in creditors		(10,252)	28,140
		<u>(82,172)</u>	<u>114,207</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(3,109)	(22,519)
<b>Cash flows from financing activities</b>			
Grants receivable		-	20,000
		<u>-</u>	<u>20,000</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(85,281)</b>	<b>111,688</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>271,949</b>	<b>160,261</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>12</b>	<b>186,668</b>	<b>271,949</b>

# Neurodiversity Sandymount Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Neurodiversity Sandymount Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 7 Claremont Park, Sandymount, Dublin 4 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 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 charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

As required under FRS 102 and the Charities SORP (FRS 102), the comparative figures for the previous year have been represented to reflect the Charity's accounting policies under the new framework. The transition has not resulted in any material changes to the Charity's previously reported financial position or financial performance.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in

## Neurodiversity Sandymount Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed 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 fixed 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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### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### (a) Establishing useful economic lives for depreciation purposes

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant

## Neurodiversity Sandymount Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Going concern

The assumptions used by management to determine the company's ability to continue as a going concern is based on estimates.

#### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

#### 5. INCOME

##### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Donations	228,237	-	228,237	108,384
Fundraising and events	112,925	-	112,925	181,630
Camps and after-school income	115,746	-	115,746	57,383
Sponsorship	-	-	-	12,006
	<u>456,908</u>	<u>-</u>	<u>456,908</u>	<u>359,403</u>

##### 5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
<b>Grants from governments and other co-funders:</b>				
Pobal income	-	2,000	2,000	-
Rethink Ireland	-	24,798	24,798	57,800
Other grants	-	17,500	17,500	2,500
AIB Community Grant	-	6,500	6,500	-
	<u>-</u>	<u>50,798</u>	<u>50,798</u>	<u>60,300</u>

#### 6. EXPENDITURE

##### 6.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Expenditure on charitable activities	<u>178,014</u>	<u>-</u>	<u>394,106</u>	<u>572,120</u>	<u>331,349</u>

##### 6.2 SUPPORT COSTS

	Charitable Activities	2025	2024
	€	€	€
Legal and professional	7,564	7,564	8,028
Audit and accountancy	8,962	8,962	10,490
Depreciation	2,405	2,405	2,911
General office costs	71,543	71,543	30,520
Consultancy fees	39,663	39,663	25,584
Wages and salaries	263,969	263,969	12,822
	<u>394,106</u>	<u>394,106</u>	<u>90,355</u>

**Neurodiversity Sandymount Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**7. ANALYSIS OF SUPPORT COSTS**

	<b>2025</b>	2024
	€	€
Legal and professional	7,564	8,028
Audit and accountancy	8,962	10,490
Depreciation	2,405	2,911
General office costs	71,543	30,520
Consultancy fees	39,663	25,584
Wages and salaries	263,969	12,822
	<u>394,106</u>	<u>90,355</u>

**8. NET INCOME**

	<b>2025</b>	2024
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation and impairments of tangible assets	19,905	2,911
Auditor's remuneration:		
- audit services	6,150	5,248
Amortisation of grants receivable	(17,500)	(2,500)
	<u>394,106</u>	<u>90,355</u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2025</b>	2024
	Number	Number
Administration	<u>6</u>	<u>1</u>
The staff costs comprise:		
	<b>2025</b>	2024
	€	€
Wages and salaries	238,603	11,546
Social security costs	25,366	1,276
	<u>263,969</u>	<u>12,822</u>

No employee received in excess of €60,000 in relation to salary or employee benefits in the reporting period.

None of the directors received remuneration or payments for their work in their capacity as director during the year.

**Neurodiversity Sandymount Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 April 2024	23,291	23,291
Additions	3,109	3,109
	<u>26,400</u>	<u>26,400</u>
At 31 March 2025	26,400	26,400
<b>Depreciation and impairments</b>		
At 1 April 2024	3,008	3,008
Charge for the financial year	19,905	19,905
	<u>22,913</u>	<u>22,913</u>
At 31 March 2025	22,913	22,913
<b>Net book value</b>		
At 31 March 2025	<u><b>3,487</b></u>	<u><b>3,487</b></u>
At 31 March 2024	<u>20,283</u>	<u>20,283</u>
<b>11. DEBTORS</b>	<b>2025</b>	2024
	€	€
Other debtors	<b>1,986</b>	-
Prepayments	<b>23,133</b>	15,208
	<u><b>25,119</b></u>	<u>15,208</u>
<b>12. CASH AND CASH EQUIVALENTS</b>	<b>2025</b>	2024
	€	€
Cash and bank balances	<b>186,668</b>	271,949
<b>13. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>3,371</b>	7,466
Taxation and social security costs	<b>10,293</b>	4,832
Accruals	<b>6,920</b>	23,733
Deferred Income	<b>5,195</b>	-
	<u><b>25,779</b></u>	<u>36,031</u>

# Neurodiversity Sandymount Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

14. GRANTS RECEIVABLE	2025 €	2024 €
<b>Capital grants received and receivable</b>		
At 1 April 2024	20,000	-
Increase in financial year	-	20,000
At 31 March 2025	<u>20,000</u>	<u>20,000</u>
<b>Amortisation</b>		
At 1 April 2024	(2,500)	-
Amortised in financial year	(17,500)	(2,500)
At 31 March 2025	<u>(20,000)</u>	<u>(2,500)</u>
<b>Net book value</b>		
At 31 March 2025	-	17,500
At 1 April 2024	<u>17,500</u>	<u>-</u>

During the year, the directors identified that capital expenditure related to the "cubbie" was impaired. The remaining associated capital grant of €17,500 was released to the Statement of Financial Position and the carrying value of the asset was reduced by €17,500 to reflect the impairment. A residual value attributable to the "cubbie" will be fully depreciated in the financial year end 31st March 2026.

### 15. STATE FUNDING

<b>Grantor</b>	<b>Pobal</b>
Government Department/Agency	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Parent Peer Support Fund
Purpose of the Grant	Increase access to peer support for parents, raise awareness of these activities, and help organisations develop resources in partnership with parents.
Term	2024/2025
Total grant awarded	€2,000
Expenditure	€500
Amount of the grant taken to income	€500
Cash received in the financial year	€2,000
Grant amounts deferred or due at year end	€0
Capital grant	No
Restriction on use, if any	Restricted
<b>Grantor</b>	<b>Rethink Ireland</b>
Government Department/Agency	Rethink Ireland
Grant Programme	Rethink Ireland Disability Participation and Awareness Fund Accelerator Programme
Purpose of the Grant	Support the development, performance and completion of participation in the Rethink Ireland Disability
Term	2024/2025
Total Grant Awarded	€82,598
Expenditure	€82,598
Amount of the grant taken to income	€24,798
Cash received in the financial year	€24,798
Grant amounts deferred or due at year end	€0
Capital Grant	No
Restriction on use, if any	Restricted

## Neurodiversity Sandymount Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 16. RESERVES

	2025 €	2024 €
At the beginning of the year	253,909	165,555
(Deficit)/Surplus for the financial year	<b>(64,414)</b>	88,354
At the end of the year	<b>189,495</b>	253,909

#### 17. FUNDS

##### 17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 April 2023	165,555	-	165,555
Movement during the financial year	64,477	23,877	88,354
At 31 March 2024	230,032	23,877	253,909
Movement during the financial year	(48,537)	(15,877)	(64,414)
At 31 March 2025	<b>181,495</b>	<b>8,000</b>	<b>189,495</b>

##### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 March 2025 €
<b>Restricted funds</b>					
Restricted	23,877	50,798	66,675	-	8,000
<b>Unrestricted funds</b>					
Unrestricted General	230,032	456,908	505,445	-	181,495
<b>Total funds</b>	<b>253,909</b>	<b>507,706</b>	<b>572,120</b>	-	<b>189,495</b>

#### 18. STATUS

The charity is a company limited by guarantee not having a share capital.

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 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.

#### 19. RELATED PARTY TRANSACTIONS

The Company has identified no transactions which are required to be disclosed under the terms of "Related Party Transactions".

#### 20. POST-BALANCE SHEET EVENTS

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

## Neurodiversity Sandymount Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 21. KEY MANAGEMENT PERSONNEL

Key personnel comprise the CEO, Clinical Practice Managers and Director of Operations. The compensation paid or payable to key management for employee services include gross salary and employer PRSI and is shown below:

	2025 €	2024 €
Aggregate compensation	<u>100,403</u>	<u>12,822</u>

#### 22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 8 December 2025.