

Company registration number: 03941946

Charity registration number: 1082345

# The Dyslexia Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Page Kirk LLP  
Chartered accountants and chartered tax advisers  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

# **The Dyslexia Association**

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# The Dyslexia Association

## Reference and Administrative Details

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**Charity Registration Number** 1082345

**Company Registration Number** 03941946

**Trustees**

D Caunt  
A J Kays  
T W Hiles  
J McMurray  
D Morley  
N J Purcell  
E B Rutherford  
D Warren

**Secretary** K E Carter

**Registered Office**

Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

**Independent Examiner**

James Haywood ACA  
Page Kirk LLP  
Chartered accountants and chartered tax advisers  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

**Bankers**

Barclays Bank Plc  
Nottingham Group  
PO Box 18  
High Street  
Nottingham  
NG1 6FF

# **The Dyslexia Association**

## **Trustees' Report**

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

### **Reference and Administrative Details**

Charity Registration Number: 1082345

Company Registration Number: 03941946

The charity is incorporated in England and Wales.

Registered Office: Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

### **Trustees and officers**

The trustees who served the charity as directors of the company during the reporting period were as follows:

Trustees: K E Carter (resigned 18 September 2022)

D Caunt (appointed 1 January 2023)

A J Kays

T W Hiles

J McMurray

D Morley (appointed 1 January 2023)

N J Purcell (appointed 1 January 2023)

E B Rutherford

D Warren

Secretary: K E Carter (appointed 8 December 2022)

D Caunt (resigned 31 August 2022)

# The Dyslexia Association

## Trustees' Report

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### **Chairman's Introduction for the year ending 31/12/2022**

Despite challenging financial times, The Dyslexia Association continues to meet its aims of supporting people of all ages with dyslexia, as well as their families/carers, their educators, their employers, and the wider community.

Our free Helpline and advice service remains a core activity of the charity. The Helpline is funded from other income streams (chargeable services) and general fundraising activities. We remain dedicated to supporting this activity together with the website as a means of informing and conducting a dialogue with individuals, parents, educators, employers, and the general public. The website acts as the 'shop window' for the Association and is often the first point of contact with clients.

The Dyslexia Association implemented a new strategic plan, with a short-term time scale to take the organisation to December 2023. The priorities and schedule of work was originally identified in 2021 and was formalised within agreed strategic priorities from September 2022.

The organisation made a good start towards the four strategic priorities identified within the strategic plan by the end of 2022.

### **Strategic Priority 1: Service Recruitment**

- A new interim CEO (Chief Executive Officer) was appointed on a 12-month temporary contract to begin the implementation of the strategic plan and lead the organisation through the transition from the outgoing CEO through to the appointment of a new permanent CEO.
- Appointment of a new treasurer and implement a finance committee with a clear term of reference to outline how this committee will work with the board of trustees to deliver on the outcomes of the strategic plan.
- We have Increased the number of qualified SpLD (Specific Learning Difference) assessors and trainers to increase our service delivery of diagnostic assessments, screenings, and specialist training. Further recruitment is planned for 2023.

### **Service Processes**

- New human resources and payroll systems have been identified and due to be implemented to improve office processes.
- Implementation of advanced dynamics reporting due to take place in 2023 to use the full advantages of the CRM system providing better analysis of data linking to recruitment and resources allocation.
- New reporting functions on dynamics to replace current double tasking within the bookings processes.
- A new staff handbook has been issued to all staff
- The IASME cyber essential certification has been renewed across the organisation providing cyber security for all staff and associates.

### **Service Development**

- The development of a new dyscalculia screener has been completed and implemented.
- Development of an online childrens screener has been completed and will include a more robust qualitative element to improve the quality of this service being provided to parents.
- A new website has been commissioned and due to be launched in 2023.

### **Service Delivery**

- Screening and diagnostic services have increased by 40% in 2022<sup>1</sup>
- Advice, awareness, and consultancy service increased by 36% in 2022<sup>2</sup>

# **The Dyslexia Association**

## **Trustees' Report**

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I want to thank my colleagues on the Dyslexia Association's Board of Trustees who continue to govern, giving their time, wisdom, and unconditional support. We look forward with confidence and anticipation to 2023.

Our work in 2023 will incorporate the elements of the strategic plan which have not been progressed in 2022 and will include:

- A new pay and performance review supported by new HR and payroll services
- Continued recruitment across all service delivery areas
- New data analysis and administrative processes to reduce double tasking across the different IT systems
- Implementation of new services including new assessments (and using new assessment materials)
- Expansion of existing services
- Launch of a new website

### **Structure, Governance and Management**

The Dyslexia Association ("TDA" or "Association") is a company limited by guarantee within the meaning of the Companies Act 2006 and a registered charity governed by the rules set out in our Memorandum and Articles of the company (last updated 18/07/2007). The Association has obtained a licence to omit the word "Limited" from its name under Section 30 of the Companies Act 1985. The Association has a Board of Trustees which is empowered to make decisions on behalf of the Association and does so at its regular meetings.

The board of trustees are responsible for the governance of the charity and have the right under the Companies Act to manage the charity how it sees fit, providing it falls in line with the Articles of Association and Charities Board guidance and rules of engagement.

The board of trustees meets every quarter to review the performance and strategic plans and objectives of the Association with a quorum of no less than 3 trustees.

<sup>1</sup> Data taken from budget figures against actual delivery from 01/01/22 to 31/12/22

<sup>2</sup> Data taken from budget figures against actual delivery from 01/01/22 to 31/12/22

# **The Dyslexia Association**

## **Trustees' Report**

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### ***Recruitment and appointment of trustees***

The TDA Board of Trustees is appointed in accordance with the Articles of Association of the Company and the agreed terms of reference.

The company shall have a board of trustees comprising no less than five and no more than ten members, as follows: -

- The Chairperson is nominated by the board of trustees as a person who possesses the necessary skills to lead the board of trustees and is officially appointed following an AGM (Annual General Meeting) or at a general meeting if the post is vacant.
- The board of trustee's shall comprise of a maximum of ten (10) trustees and a minimum of five (5) who shall be members of the Association.
- Proposed trustees shall be officially voted in and elected to the board as trustees at an Annual General Meeting (AGM).
- New trustees are interviewed in person by a minimum of 3 existing board of trustees.
- If the number of trustees falls below ten (10), then a maximum of four (4) trustees may be co-opted to fill the vacancies. The latter may or may not be members of the Association and will retire at the next AGM whereupon they may stand for re-election.
- Elections shall be conducted in accordance with such procedures as found within the current Articles of Association at that time.
- Members elected to the board of trustees shall serve for a period of three years.
- All trustee positions are advertised through the charity's network of members and supporters.
- If a trustee elects to retire, the trustee will be retired from the TDA Board of Directors at the next general meeting following their written confirmation and notification of retirement.
- Retiring trustees shall be eligible for re-election in line with the Articles of Association.
- The TDA Board of Trustees may appoint a new temporary trustee to fill a casual vacancy on the board in line with the Articles of Association.
- Prospective trustees will be invited to meet the current board of trustees and Association staff. The decision on whether to invite and subsequently co-opt the individual onto the board of trustees will be determined by the skill sets on offer and whether these match and would benefit the requirements of the Association. Where a candidate is considered suitable, the board of trustee will take a vote on whether to appoint the person. Where the board signifies its approval, the candidate will be appointed to the board of trustees.

We continue with eight trustees; however, we would welcome and are seeking to recruit suitable candidates with appropriate skills and experience to join the board. At present, the board is of the opinion that it can function effectively with the minimum number of trustees due to their experience and approach and will continue to do so pending the appointment of additional members.

### ***Trustee Induction and Training***

New trustees will undergo an induction process, including an overview of the Association and its Strategic Development Plan. It will also include appropriate guidance from the Charity Commission on the roles and responsibilities of trustees and The Dyslexia Association Code of practice for trustees and employees, which has been specifically written to ensure that there are no conflicts of interest.

# **The Dyslexia Association**

## **Trustees' Report**

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### **Management of the Charity**

The trustees have delegated the day-to-day management of the charity to the interim Chief Executive Officer Kay Carter.

A new term of reference has been agreed which lays out the responsibilities and requirements of the Trustees of The Dyslexia Association.

The board of trustees meet with the CEO quarterly at a pre-arranged date and time to discuss business affairs and conduct a review of the financial standing of the Association. Ad-hoc interim meetings are also called to address specific projects or topics as required.

The board of trustees have implemented a new finance committee the membership of which is taken from, and reports directly to, the full board. The finance committee mitigates any financial risk as identified within the risk management log.



# **The Dyslexia Association**

## **Trustees' Report**

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### **Corporate Governance**

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored, and that appropriate management information is prepared and reviewed regularly by the CEO, the board of trustees, and the finance committee. TDA have appointed a treasurer in 2022, a role which has been vacant some a number of years. The role of treasurer will bolster the elements of financial compliance and control for the charity.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- a strategic plan and an annual budget approved by the trustees;
- regular consideration by the finance committee of financial results, variances from budgets, performance indicators and non-financial performance indicators;
- delegation of day-to-day management authority and segregation of duties;
- identification and management of risks; with a nominated lead trustee.

### **Risk Management**

The trustees have developed a risk management register to assess and manage business risk. The risk register is divided into the following sections:

1. Strategic
2. Compliance
3. Financial
4. Operational
5. People
6. Security
7. Environmental/political

Each trustee has a lead responsibility for specific risks. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. The risk register is updated every quarter and available to trustees at full board meetings.

# **The Dyslexia Association**

## **Trustees' Report**

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### **Objects, Strategic Objectives and Principal Activities of the Charity**

The trustees are keen to ensure that the work of the charity meets the public benefit requirement outlined in the guidance published by the Charity Commission - "Public Benefit: the public benefit requirement" (published September 2013) as far as the overall purposes of the Association

(a) remain beneficial in character; and

(b) that they benefit the public in general or a sufficient section of the general public; and

(c) in pursuing its objectives, the Association continues to have regard to Charities Commission guidance when exercising their powers and duties.

The objects and principal activities of the Association remain the provision of high quality, professional services for dyslexic people of all ages, their families, carers, educators, employers, and the wider community. The principal objective that underpins our work is to enrich the lives of all people with dyslexia by educating and informing the general public about the condition and where possible assisting children and adults with dyslexia to reach their full potential.

### **Activities to complete TDA goals**

The Association offers a number of services to its clients, these are summarised briefly below.

#### **Helpline**

A free, confidential service that acts as the first point of contact for many clients through a phone call, website enquiry or social media such as Facebook. Callers only pay the standard operator call charges. The service provides information, advice, and guidance on all aspects of dyslexia and other associated specific learning difficulties, as well as information about the paid-for services available which are provided by the Association. Approximately 50% of calls to the Helpline are from adults and employers, with the remainder being initiated by parents and schools, and in 2022 TDA supported 5424 individuals via our helpline services

#### **Advice Sessions**

These are provided free of charge to dyslexic clients and families as a service to de-brief diagnostic assessments and to provide Assistive Technology advice or by way of a pre-tuition interview. A voluntary donation towards the cost of the advice sessions is appreciated but is not a mandatory requirement.

#### **Screening**

The service is available for both adults and children to identify indicators of dyslexia or dyscalculia. This is a low-cost chargeable service, which can provide useful insight into general areas of difficulty and can include a recommendation as to whether a formal diagnostic assessment is required

#### **Diagnostic Assessments**

A definitive diagnosis of dyslexia for any individual requires a full diagnostic assessment to be carried out by a competent and suitably qualified professional. The assessment itself will explore a range of skills and cognitive processing capabilities. The resultant report will provide details on the nature and severity of any difficulties identified, as well as making recommendations as to how to best support the individual moving forward.

#### **Exam Access Assessments**

This assessment is for students who require written evidence and recommendations for Exams Access Arrangements.

# **The Dyslexia Association**

## **Trustees' Report**

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### **Workplace Needs Assessments**

This is an impartial assessment carried out in the workplace by a qualified & experienced dyslexia specialist. Its purpose is to identify solutions to difficulties experienced by an employee in carrying out their job & which arise because of their disability.

### **Workplace Support and Training**

This service is principally concerned with support and training in Assistive Technology and Coping Strategies in the workplace.

### **One-to-One Tuition Services (Adults and Children)**

For children, tuition may cover literacy, numeracy, study skills and attention to other areas of difficulty. For adults, the service covers literacy and numeracy as the primary focus.

Charges are made for other services such as assessment and tuition which provide an income to the Association; however, these charges are kept to the minimum levels possible that allow us to remain operational. Prices for the different services are set and reviewed by the senior management team. They are published on our website.

The Association's offices are located a mile from Nottingham city centre. The offices are in a shared building that is owned by a local firm of accountants. We rent a number of administrative and service delivery rooms within the building at a competitive rate given the square footage and its location. There is a large car park to the front of the building and disabled parking to the rear to facilitate access. The location of the office is well served by public transport having bus and tram stops nearby. The office has good facilities to host disabled clients.

### **The Criteria/Measures Used to Assess Success in the Reporting Period**

Success will be monitored and measured through a number of ways, including reporting both with outcome data and against financial budgets, including description and narrative to the CEO and the board of trustees at regular intervals. Outcome data will be quantified for each area of activity.

### **Public Benefit**

Current research suggests that between 10-15% of the general population experiences some level of dyslexia. Within the East Midlands, this means that there are an estimated 460,000 (population 4.6 million) individuals who may have indicators of dyslexia. The Association's charitable activities focus on the provision of services to these citizens, intending to provide the diagnosis, training, and support necessary to help them manage their condition as well as supporting parents, educators and employers and educating the wider community to raise awareness of the condition.

The trustees agreed that from January 2020, 10% of any profit made would be added to the Association's bursary funds each financial quarter. The funds will be used to support more clients on low incomes who would benefit from accessing our services.

### **Fundraising**

The Association raises funds through volunteers taking part in challenge events and voluntary donations from supporters. The charity adheres to the fundraising regulations, and no cold calling takes place.

# **The Dyslexia Association**

## **Trustees' Report**

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### **Achievements, Financial Performance and Future Plans**

#### **Financial highlights**

The deficit for the year ended 31 December 2022 is £11,958 compared to the surplus of £11,103 for the year ended 31 December 2021. The principal variances are detailed below:

- Donations and grants income has increased by £27,241 from £10,329 for 2021 to £37,570 for 2022
- Income from service delivery has increased by £41,291 from £334,494 in 2021 to £375,785 in 2022.
- The increase in service delivery has been offset by a larger increase in expenditure by £88,464 due to the following:
  - Staff costs and recruitment increased by £43,491
  - Computer and maintenance costs up by £7,788
  - An increase in the payment to associates for service deliverables increased by £34,176.

#### **Reserves Policy**

The charity requires reserves to allow TDA to function in the short term. The minimum level of reserves to be maintained should also satisfy all TDA's legal obligations should TDA cease to be a going concern, enabling proper notice to be given to staff and beneficiaries and for due payments to be made to staff (statutory redundancy) and to other organisations with whom we do business.

The trustees have considered the reserves currently held by the Association as of 31st December 2022 and have concluded that to meet corporate responsibilities and to ensure that the Association continues to operate as a going concern in the future, more work is needed to ensure growth. The trustees have also reviewed the requirements and the risks faced by the Association in both the short and medium-term and have a clear plan to execute in the event of a significant change in its financial position.

#### **Designated Dissolution Fund**

The unrestricted funds include a designated dissolution fund of £40,243. Should the charity cease to be a going concern at any stage this sum is required so that it can satisfy all its legal obligations, allowing proper notice to be given to staff and beneficiaries and for all due payments to be made to staff (staff redundancy) and to other organisations with whom we do business. This amount is reviewed annually to ensure the reserves remain accurate to the circumstances of the staff and the charity at the time they are reviewed.

#### **Bursary Fund**

The bursary fund on 31st December 2022 is £10,020. During 2022, the bursary fund provided financial support for 10 individuals (£4,175) part funding diagnostic assessments or tuition for both adults and children.

#### **General Fund**

As of 31st December 2022, the general fund was £216,405.

# **The Dyslexia Association**

## **Trustees' Report**

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### **Plans for the Future Periods**

The accounts show a balance of unrestricted funds at the year-end of £266,668. After the deduction of the designated dissolution and bursary funds, it leaves £216,405, equating to just over seven months total running costs.

Trustees have therefore committed to maintain the charity's long term reserve account and to re-assess the risks to which the organisation is exposed as it grows, retracts, or takes on new commitments. The Association currently banks with two financial organisations, with the majority of the funds in one bank. To gain the protection of the Financial Conduct Authority, the trustees have decided that funds should be spread across enough financial organisations to keep each under the £85,000 limit.

At the year-end £207,977 was held within two Barclays bank accounts. As mentioned in previous years under the Financial Conduct Authority (FCA) balances under £85,000 are protected under the deposit protection scheme, this means that should a bank, building society or credit union go bankrupt money held by the institution up to £85,000 would be protected and as such a claim for the funds can be made to the FCA. Amounts held in excess of £85,000 are not protected. Therefore, trustees intend to identify new investment opportunities, or bank accounts, to mitigate their exposure by spreading the charity's money across a range of financial institutions. The oversight for this will be provided via the finance committee.

### **Accounting Policies**

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

### **Appreciation of Support**

The trustees wish to express their gratitude to all those who have supported the charity during the year. Supporters who have raised funds through personal challenges and payroll giving.

During 2022 the TDA received total donations of £37,570 from:

- individuals directly
- individuals via fundraising platforms (such as JustGiving)
- individuals via payroll giving
- corporate fundraising and other charitable trust giving
- fundraising events (4 events during 2022)
- Unsolicited legacy giving

### **Future Plans**

TDA will continue to work towards raising awareness of dyslexia and the impact it can have on individuals. We will continue our aim of providing high-quality services to meet the needs of people of all ages with dyslexia, as well as supporting their families/carers, educators, and employers.

# The Dyslexia Association

## Trustees' Report

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### Statement of trustees' responsibilities

The trustees (who are also the directors of The Dyslexia Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 14 August 2023 and signed on its behalf by:



T W Hiles  
Trustee

## The Dyslexia Association

### Independent Examiner's Report to the trustees of The Dyslexia Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Dyslexia Association as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Haywood ACA  
Chartered accountants and chartered tax advisers  
Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

14 August 2023

## The Dyslexia Association

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and grants	3	37,570	-	37,570
Charitable activities	4	375,785	-	375,785
Investment income	6	665	-	665
Other incoming resources	7	9,627	-	9,627
Total income		<u>423,647</u>	<u>-</u>	<u>423,647</u>
<b>Expenditure on:</b>				
Raising funds		(216)	-	(216)
Charitable activities	8	(431,544)	-	(431,544)
Other expenditure	9	<u>(3,845)</u>	<u>-</u>	<u>(3,845)</u>
Total expenditure		<u>(435,605)</u>	<u>-</u>	<u>(435,605)</u>
Net expenditure		(11,958)	-	(11,958)
Transfers between funds		<u>846</u>	<u>(846)</u>	<u>-</u>
Net movement in funds		(11,112)	(846)	(11,958)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>277,780</u>	<u>846</u>	<u>278,626</u>
Total funds carried forward	22	<u><u>266,668</u></u>	<u><u>-</u></u>	<u><u>266,668</u></u>

The notes on pages 18 to 29 form an integral part of these financial statements.



## The Dyslexia Association

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and grants	3	7,965	2,364	10,329
Charitable activities	4	334,494	-	334,494
Fundraising activities	5	11,582	-	11,582
Investment income	6	31	-	31
Other incoming resources	7	330	-	330
Total income		<u>354,402</u>	<u>2,364</u>	<u>356,766</u>
<b>Expenditure on:</b>				
Raising funds		(236)	-	(236)
Charitable activities	8	(340,215)	(2,864)	(343,079)
Other expenditure	9	<u>(2,348)</u>	<u>-</u>	<u>(2,348)</u>
Total expenditure		<u>(342,799)</u>	<u>(2,864)</u>	<u>(345,663)</u>
Net income/(expenditure)		<u>11,603</u>	<u>(500)</u>	<u>11,103</u>
Net movement in funds		11,603	(500)	11,103
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>266,177</u>	<u>1,346</u>	<u>267,523</u>
Total funds carried forward	22	<u><u>277,780</u></u>	<u><u>846</u></u>	<u><u>278,626</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 18 to 29 form an integral part of these financial statements.

# The Dyslexia Association

## (Registration number: 03941946) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	15	912	-
Tangible assets	16	<u>3,661</u>	<u>2,617</u>
		<u>4,573</u>	<u>2,617</u>
<b>Current assets</b>			
Stocks	17	-	336
Debtors	18	21,117	19,798
Cash at bank and in hand	19	<u>255,348</u>	<u>291,584</u>
		276,465	311,718
<b>Creditors: Amounts falling due within one year</b>	20	<u>(14,370)</u>	<u>(35,709)</u>
<b>Net current assets</b>		<u>262,095</u>	<u>276,009</u>
<b>Net assets</b>		<u>266,668</u>	<u>278,626</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	22	-	846
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>266,668</u>	<u>277,780</u>
<b>Total funds</b>	22	<u>266,668</u>	<u>278,626</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 18 to 29 form an integral part of these financial statements.

## **The Dyslexia Association**

**(Registration number: 03941946)**  
**Balance Sheet as at 31 December 2022**

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The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on 14 August 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'T W Hiles', is written over a horizontal dotted line.

T W Hiles  
Trustee

The notes on pages 18 to 29 form an integral part of these financial statements.

# **The Dyslexia Association**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

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### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Sherwood House  
7 Gregory Boulevard  
Nottingham  
NG7 6LB

These financial statements were authorised for issue by the trustees on 14 August 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Basis of preparation**

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 Companies Act 2006.

The Dyslexia Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

# **The Dyslexia Association**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

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### **Key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates. During the preparation of these financial statements there have been no significant or material judgements and estimates that require disclosure. The carrying amount is £- (2021 -£-).

### **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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and grants are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must be used in future accounting periods.

Income from charitable activities, being income from service delivery and dyslexia publications, is recognised on a receivable basis. Income from service users is included on the basis of sessions invoiced or work done in accordance with any contract terms.

Income from fundraising events is classified as other trading activities and is recognised on a receivable basis.

Income from investments is recognised on a receivable basis.

Government grants are accounted for using the accrual model.

### **Expenditure**

All expenses are accounted for on an accruals basis.

Expenditure on raising funds are those costs incurred in attracting voluntary income.

Charitable activities include direct expenditure associated with service delivery being dyslexia assessment, screening, tuition, teaching and tutor training. A second charitable activity is dyslexia publications and includes direct expenditure associated with the sale of books and resources, newsletter subscriptions and library subscriptions.

Expenditure on other items include those incurred in the governance of the charity and its assets and are primarily associated with statutory requirements.

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

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### Fixed assets

Fixed assets are initially recorded at cost.

### Amortisation

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

Asset class	Amortisation method and rate
Development costs	33.33% straight line basis

### 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.

### 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.

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### 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.

### 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% or 33.33% straight line basis
Fixtures and fittings	25% straight line basis

# **The Dyslexia Association**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

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### **Research and development**

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

### **Stock**

Stocks of educational materials are valued at cost.

### **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.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

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 charity 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.

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

### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### **Financial instruments**

#### **Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations and grants

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and grants	37,570	-	37,570	7,965
Government grants	-	-	-	2,364
	<u>37,570</u>	<u>-</u>	<u>37,570</u>	<u>10,329</u>

### 4 Income from charitable activities

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Screening, assessment &amp; tuition</b>				
Service delivery	<u>375,785</u>	<u>-</u>	<u>375,785</u>	<u>334,494</u>

### 5 Income from fundraising activities

	Total 2022 £	Total 2021 £
Fundraising events	<u>-</u>	<u>11,582</u>



# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 6 Income from investments

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Bank interest receivable	665	-	665	31

### 7 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fees and supplies	9,627	-	9,627	330

### 8 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	General £	Total 2022 £	Total 2021 £
Staff costs		-	250,891	250,891	207,400
Screening, assessment & tuition	10	2,641	175,102	177,743	132,691
Governance costs	10	-	2,910	2,910	2,988
		2,641	428,903	431,544	343,079

### 9 Other expenditure

	Note	Unrestricted Funds £	Total 2022 £	Total 2021 £
Other financial costs		3,845	3,845	2,348
		3,845	3,845	2,348

### 10 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees	2,910	2,910	2,988
	2,910	2,910	2,988

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

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### 11 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	231,644	193,207
Social security costs	14,792	10,694
Pension costs	4,455	3,499
	<u>250,891</u>	<u>207,400</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2022 No	2021 No
General	<u>10</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £47,545 (2021 - £45,338).

### 13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,910</u>	<u>2,988</u>

### 14 Taxation

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

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 15 Intangible fixed assets

	Development costs £	Total £
<b>Cost</b>		
At 1 January 2022	10,230	10,230
Additions	912	912
At 31 December 2022	11,142	11,142
<b>Amortisation</b>		
At 1 January 2022	10,230	10,230
At 31 December 2022	10,230	10,230
<b>Net book value</b>		
At 31 December 2022	912	912
At 31 December 2021	-	-

### 16 Tangible fixed assets

	Furniture and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2022	16,620	981	17,601
Additions	3,126	-	3,126
Disposals	(1,955)	-	(1,955)
At 31 December 2022	17,791	981	18,772
<b>Depreciation</b>			
At 1 January 2022	14,003	981	14,984
Charge for the year	2,082	-	2,082
Eliminated on disposals	(1,955)	-	(1,955)
At 31 December 2022	14,130	981	15,111
<b>Net book value</b>			
At 31 December 2022	3,661	-	3,661
At 31 December 2021	2,617	-	2,617

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 17 Stock

	2022 £	2021 £
Stocks	-	336

### 18 Debtors

	2022 £	2021 £
Trade debtors	20,925	18,874
Prepayments	-	192
Accrued income	-	540
Other debtors	192	192
	<u>21,117</u>	<u>19,798</u>

### 19 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	165
Cash at bank	255,348	291,419
	<u>255,348</u>	<u>291,584</u>

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

	2022 £	2021 £
Trade creditors	2,315	8,549
Other taxation and social security	4,873	4,631
Other creditors	1,810	8,364
Accruals	5,372	14,165
	<u>14,370</u>	<u>35,709</u>

At the balance sheet date, deferred income amounted to £5,372 (2021 - £14,165) with £14,165 released to income from charitable activities (2021 - £12,859). Deferred income relates to lessons paid for in advance or for a period that spanned the period end.

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 21 Pension and other schemes

#### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,455 (2021 - £3,499).

Contributions totalling £1,584 (2021 - £5,970) were payable to the scheme at the end of the year and are included in creditors.

### 22 Funds

#### Unrestricted funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	206,464	423,647	(432,964)	19,258	216,405
<i><b>Designated</b></i>					
Dissolution fund	59,501	-	-	(19,258)	40,243
Rutland support group	2,167	-	-	(2,167)	-
Bursary fund	9,648	-	(2,641)	3,013	10,020
	<u>71,316</u>	<u>-</u>	<u>(2,641)</u>	<u>(18,412)</u>	<u>50,263</u>
<b>Total unrestricted funds</b>	<b>277,780</b>	<b>423,647</b>	<b>(435,605)</b>	<b>846</b>	<b>266,668</b>
<b>Restricted funds</b>					
Bursary fund	<u>846</u>	<u>-</u>	<u>-</u>	<u>(846)</u>	<u>-</u>
<b>Total funds</b>	<b><u>278,626</u></b>	<b><u>423,647</u></b>	<b><u>(435,605)</u></b>	<b><u>-</u></b>	<b><u>266,668</u></b>

## The Dyslexia Association

### Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	192,948	354,402	(342,799)	1,913	206,464
<i><b>Designated</b></i>					
Dissolution fund	66,331	-	-	(6,830)	59,501
Rutland support group	2,167	-	-	-	2,167
Bursary fund	4,731	-	-	4,917	9,648
	<u>73,229</u>	<u>-</u>	<u>-</u>	<u>(1,913)</u>	<u>71,316</u>
<b>Total unrestricted funds</b>	<u>266,177</u>	<u>354,402</u>	<u>(342,799)</u>	<u>-</u>	<u>277,780</u>
<b>Restricted</b>					
Bursary fund	1,346	-	(500)	-	846
COVID-19 furlough scheme	<u>-</u>	<u>2,364</u>	<u>(2,364)</u>	<u>-</u>	<u>-</u>
<b>Total restricted funds</b>	<u>1,346</u>	<u>2,364</u>	<u>(2,864)</u>	<u>-</u>	<u>846</u>
<b>Total funds</b>	<u><u>267,523</u></u>	<u><u>356,766</u></u>	<u><u>(345,663)</u></u>	<u><u>-</u></u>	<u><u>278,626</u></u>

The specific purposes for which the funds are to be applied are as follows:

#### Designated funds

**Dissolution Fund:** This fund represents the expected cost, should the charity cease to be a going concern, of satisfying all its legal obligations enabling proper notice to be given to the staff and beneficiaries and for all due payments to be made to staff and other organisations.

**Rutland Support Group:** This fund can be used for testing and supporting people who live in the county of Rutland.

**Bursary Fund:** This fund is designated by the Trustees to award bursaries for dyslexia assessment, tuition and skills development to those people who are assessed as being in need but low of income. 10% of any surplus for each financial quarter is transferred from general reserves to the Bursary fund.

#### Restricted funds

The Bursary Fund is used to award bursaries for dyslexia assessment, tuition and skills development to those people who are assessed as being in need but of low income.

The COVID-19 furlough scheme fund has been used to cover the salaries costs of employees that were furloughed during the COVID-19 pandemic.

# The Dyslexia Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 23 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 31 December 2022 £
Intangible fixed assets	912	912
Tangible fixed assets	3,661	3,661
Current assets	276,465	276,465
Current liabilities	(14,370)	(14,370)
Total net assets	<u>266,668</u>	<u>266,668</u>

  

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	2,617	-	2,617
Current assets	310,872	846	311,718
Current liabilities	(35,709)	-	(35,709)
Total net assets	<u>277,780</u>	<u>846</u>	<u>278,626</u>

### 24 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>291,584</u>	<u>291,584</u>
Net debt	<u>291,584</u>	<u>291,584</u>

  

	At 1 January 2021 £	At 31 December 2021 £
Net debt	<u>-</u>	<u>-</u>

## The Dyslexia Association

### Statement of Financial Activities by fund for the Year Ended 31 December 2022

<b>Unrestricted Funds</b>	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	37,570	7,965
Charitable activities	375,785	334,494
Other trading activities	-	11,582
Investment income	665	31
Other income	9,627	330
Total income	<u>423,647</u>	<u>354,402</u>
<b>Expenditure on:</b>		
Raising funds	(216)	(236)
Charitable activities	(431,544)	(340,215)
Other expenditure	(3,845)	(2,348)
Total expenditure	<u>(435,605)</u>	<u>(342,799)</u>
Net (expenditure)/income	(11,958)	11,603
Transfers between funds	846	-
Net movement in funds	(11,112)	11,603
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>277,780</u>	<u>266,177</u>
Total funds carried forward	<u><u>266,668</u></u>	<u><u>277,780</u></u>



# The Dyslexia Association

## Statement of Financial Activities by fund for the Year Ended 31 December 2022

Restricted Funds		
	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	-	2,364
Total income	-	2,364
<b>Expenditure on:</b>		
Charitable activities	-	(2,864)
Total expenditure	-	(2,864)
Net expenditure	-	(500)
Transfers between funds	(846)	-
Net movement in funds	(846)	(500)
<b>Reconciliation of funds</b>		
Total funds brought forward	846	1,346
Total funds carried forward	-	846

## The Dyslexia Association

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	37,570	10,329
Charitable activities (analysed below)	375,785	334,494
Other trading activities (analysed below)	-	11,582
Investment income (analysed below)	665	31
Other income (analysed below)	9,627	330
Total income	<u>423,647</u>	<u>356,766</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(216)	(236)
Charitable activities (analysed below)	(431,544)	(343,079)
Other expenditure (analysed below)	<u>(3,845)</u>	<u>(2,348)</u>
Total expenditure	<u>(435,605)</u>	<u>(345,663)</u>
Net (expenditure)/income	<u>(11,958)</u>	<u>11,103</u>
Net movement in funds	(11,958)	11,103
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>278,626</u>	<u>267,523</u>
Total funds carried forward	<u><u>266,668</u></u>	<u><u>278,626</u></u>

# The Dyslexia Association

## Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<b>Donations and legacies</b>		
Committed giving	37,570	7,965
Coronavirus Job Retention Scheme	-	2,364
	<u>37,570</u>	<u>10,329</u>
<b>Charitable activities</b>		
Sale of goods and services made or provided by the beneficiaries of the charity	375,785	334,494
	<u>375,785</u>	<u>334,494</u>
<b>Other trading activities</b>		
Fundraising events	-	11,582
	<u>-</u>	<u>11,582</u>
<b>Investment income</b>		
Interest on cash deposits	665	31
	<u>665</u>	<u>31</u>
<b>Other income</b>		
Other income	9,627	330
	<u>9,627</u>	<u>330</u>
<b>Raising funds</b>		
Other fundraising costs	(216)	(236)
	<u>(216)</u>	<u>(236)</u>
<b>Charitable activities</b>		
Wages and salaries	-	(2,364)
Wages and salaries	(231,644)	(190,843)
Staff NIC (Employers)	(14,792)	(10,694)
Staff pensions (Defined contribution) - pension scheme 1	(4,455)	(3,499)
Recruitment & staff training	(12,820)	(9,838)
Bursaries	(2,641)	-
Bursaries	-	(500)
Freight and carriage	(40)	-
Hospitality	(440)	(32)
Associate costs	(115,048)	(80,872)
Assessment and teaching resources	(4,936)	(10,656)
Rent	(13,204)	(12,244)
Rates	(269)	(269)

This page does not form part of the statutory financial statements.

## The Dyslexia Association

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Light, heat and power	(1,800)	(300)
Insurance	(2,152)	(1,945)
Depreciation of office equipment	(2,083)	(2,746)
Communications costs	(2,122)	(2,314)
Office expenses	(7,670)	(6,192)
Computer expenses	(11,819)	(4,031)
Trade subscriptions	(144)	(244)
Website/marketing	(496)	(460)
Legal and professional fees	(48)	(48)
Other interest payable	(11)	-
Accountancy fees	<u>(2,910)</u>	<u>(2,988)</u>
	<u>(431,544)</u>	<u>(343,079)</u>
<b>Other expenditure</b>		
Bank charges	<u>(3,845)</u>	<u>(2,348)</u>
	<u>(3,845)</u>	<u>(2,348)</u>