

DYSLEXIA CORNWALL

England & Wales · Charity number 1165690

Details

Other names CDA, CORNWALL DYSLEXIA ASSOCIATION CIO

Status Registered

Legal form CIO

Registered 2016-02-23

Register [View on the Charity Commission register](#)

Contact

Address Cornwall Comm Accountancy
The Elms
61 Green Lane
Redruth
TR15 1LS

Phone 07716 639374

Email enquiries@dyslexiacornwall.org.uk

Website <http://www.dyslexiacornwall.org.uk>

Activities

Objects: THE CHARITY'S OBJECTS ARE THE RELIEF OF THE NEEDS OF CHILDREN, YOUNG PEOPLE AND ADULTS WITH DYSLEXIA LIVING IN CORNWALL AND THE ISLES OF SCILLY. IN FURTHERANCE OF THIS OBJECT BUT NOT OTHERWISE THE CHARITY SHALL HAVE THE FOLLOWING POWERS:(1) TO PROVIDE ADVICE ON EDUCATION, EMPLOYMENT AND TRAINING FOR DYSLEXICS AND PROVIDE INFORMATION, ADVICE AND TRAINING FOR THOSE WORKING WITH THIS GROUP.(2) TO PROMOTE AND PUBLICISE THE STRENGTHS OF DYSLEXICS AND TO PROVIDE OR GIVE ADVICE ON PROGRAMMES OF EDUCATION AND TRAINING WHICH UNLOCK THEIR POTENTIAL.(3) TO SHARE AND DISSEMINATE GOOD PRACTICE IN EDUCATION, TRAINING AND THE EMPLOYMENT DRAWN FROM WORKING WITH DYSLEXICS.(4) TO BUILD UPON PARTNERSHIP AND COLLABORATION WITH OTHER ORGANISATIONS PROVIDING SERVICES FOR DYSLEXICS.(5) TO PROVIDE INFORMATION AND ADVICE FOR FAMILIES AND FRIENDS OF DYSLEXICS.(6) TO PROVIDE SUCH OTHER OPPORTUNITIES AND SERVICES FOR DYSLEXICS AND THOSE SUPPORTING OR DEVELOPING THESE OPPORTUNITIES AS WILL FURTHER THE CHARITY'S OBJECTS.

Activities: We provide support and services for dyslexic children & adults of all ages, their parents/families, educators, employers & the wider community. We can be contacted via our Helpline & Website. We also support a Dyslexia Friendly Schools Quality Mark. Our focus is raising awareness of Dyslexia & our vision is

a dyslexia friendly society that enables dyslexic people to reach their full potential.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,317	£24,658	-	-
2023-12-31	£17,545	£27,744	-	-
2022-12-31	£63,199	£36,162	-	-
2021-12-31	£33,538	£31,879	-	-
2020-12-31	£27,875	£29,448	-	-

Trustees

Name	Role	Appointed
Barbara Mary Hewett-Silk	Chair	2016-02-23
Alison Kay Butler		2021-06-18
Caroline Anne Gowenlock		2025-04-07
Catherine Anne Collier		2026-01-12
Delia Hazell		2016-02-23
Julia Jane Smith		2016-02-23
Morag Elizabeth Giles		2017-07-07
RUTH EMLYN SYMONS		2016-02-23
Samantha Wendy Edmonds		2021-11-08

DYSLEXIA CORNWALL

England & Wales - Charity number 1165690

Accounts

Company registration number: CE006692

Charity registration number: 1165690

Dyslexia Cornwall

(A charitable incorporated organisation (CIO).)

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 31 December 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Dyslexia Cornwall

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Dyslexia Cornwall

Reference and Administrative Details

Charity name	Dyslexia Cornwall
Charity registration number	1165690
Company registration number	CE006692
	Registered in England & Wales
Registered office	c/o CCAS The Elms 61 Green Lane Redruth Cornwall TR15 1LS
Trustees	Alison Butler Samantha Edmonds Morag Giles Delia Hazell Barbara Hewett Silk Sandra Page Julia Smith Ruth Symons
Honorary President	Sarah Wright
Bankers	HSBC Plc (St Austell) 17 Boscawen Street Truro Cornwall TR1 2QZ
Independent Examiner	Andrew Harry CGMA Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Dyslexia Cornwall Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements for the year ended 31 December 2024

Objectives and activities

The purpose of the charity is to support the needs of dyslexic children and young people in education or training and adults in unemployment, training or in the workplace. This is achieved by raising public and professional awareness of dyslexia and campaigning for appropriate provision for dyslexics in local schools and colleges, and appropriate support in the employment sector. A key aim is also better understanding of dyslexics in the wider society and less discrimination.

The charity offers advice and guidance to dyslexic people, family and friends, and provides training for those in the statutory or voluntary sector, in business, education or employment services.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to those aims and objectives.

Achievements and performance

The charity now signposts individuals to services, but continues to develop paid-for services and networking with other Cornish charities and organisations in an effort to make the charity sustainable for the future.

Par Bay Big Local

There is a small balance of £375 remaining in this fund. None of this fund has been used during 2024 and the balance is carried forward for future use.

Postcode Local Trust / People's Postcode Lottery

We received Grant Funding of £25,000 on 26 August 2022 – project start date 31 October 2022. Postcode Local Trust is a grant-giving charity funded entirely by players of People's Postcode Lottery.

This funding was used to employ an Administrator (16 hours per week) and cover our core costs for 18 months until 30 April 2024.

Cornwall Community Foundation

We received Grant Funding of £2,062 in December 2023, to fund printing of new leaflets and essential training updates for staff, volunteers and trustees.

The Cornwall Community Foundation helps people across Cornwall and the Isles of Scilly by awarding small grants to grassroots organisations who are working to overcome the challenges of disadvantage, exclusion and poverty in their communities. This funding was fully spent by 29 February 2024.

Dyslexia Cornwall Trustees' Report

British Dyslexia Association

We were successful in meeting the British Dyslexia Association criteria for a project which delivered face-to-face teaching and tutoring to children or adults with dyslexia or dyscalculia, supporting the expansion or extension of work already being done or potentially funding a new project.

We received Grant Funding of £2,000 in November 2023. This funding is being used to fund a Pilot Project, to provide group face-to-face tuition in Study Skills, Revision Strategies and Examination Techniques for the cohort of 16years + students who must re-sit their English and Maths GCSEs in 2024. We facilitated a number of workshops during the autumn term 2024 and plan to facilitate further workshops during the spring term of 2025.

People's Postcode Lottery Local Trust (2024 to 2026)

Funded support thanks to players of the People's Postcode Lottery

We received Grant Funding of £21,000 from 01 November 2024 for 18 months. This funding is unrestricted, meaning that we can spend it on whatever we choose provided we keep within the remit of our constitution. This funding is being used alongside the National Lottery funding to support our work until 31 April 2026.

Other Activities

In addition to the above the charity operates a dyslexia friendly website, which was redesigned in 2016, making information more accessible and as dyslexia friendly as possible.

The charity also works closely with the Cornwall Council, Cognition and Learning Service to assist schools in achieving Inclusive Dyslexia Friendly School accreditation status.

Finally, the charity operates a helpline often providing the first point of contact for people seeking help or advice. This service is operated by our hard-working helpline volunteers and without their commitment we would be unable to provide this important service.

Financial review

The income for the year increased to £46,317 (2023 decreased to £17,545). Expenditure decreased to £24,659 (2023 : £27,744). The overall surplus was £21,658 (2023 deficit of £10,199).

Investment policy

The trustees regularly review the cash held by the charity and place any surplus funds in an interest bearing deposit account when appropriate.

Dyslexia Cornwall Trustees' Report

Reserves policy

The trustees aim to retain reserves to ensure the charity's long-term viability. This policy will be reviewed on an annual basis. Unrestricted funds currently stand at £17,075 (2023 : £18,980) and the charity therefore aims to increase this by achieving an annual surplus. However, achieving an annual surplus is very much dependent on achieving ongoing grant funding support and working partnerships with other organisations.

The charity continues to research funding streams and if necessary, will use unrestricted funds to support the charity until such time as unrestricted funds fall to £5,000. At this point the charity would curtail activities to website and helpline run entirely by volunteers.

The Trustees continue to monitor the situation regularly.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation and is governed by a constitution based on the charity commission CIO association model.

The charity was registered as a CIO on 23 January 2016 and commenced operating on 01 March 2016 when the activities were transferred from Cornwall Dyslexia Association, registration number 270876.

Recruitment and induction of trustees

The trustees who served during the year are shown on page 1. Suitable individuals are identified as potential new trustees by the existing trustees on the basis of their skills and knowledge. New trustees are inducted into the workings of the charity on appointment.

Key management personnel

The trustees consider the board of trustees comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received any remuneration in the year for their role as a trustee. Details of the trustees' expenses and related party transactions are disclosed in note 10 to the financial statements.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in other similar organisations.

Dyslexia Cornwall Trustees' Report

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 30th October 2025 and signed on its behalf by:

Ruth Symons
Trustee

Dyslexia Cornwall

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- ii) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Andrew Harry Chartered General Management Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

Dyslexia Cornwall

Statement of Financial Activities

for the year ended 31 December 2024

Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:				
Donations and legacies	593	-	593	2,238
Charitable activities	4,201	40,995	45,196	14,914
Investments	528	-	528	393
Total	<u>5,322</u>	<u>40,995</u>	<u>46,317</u>	<u>17,545</u>
Expenditure on:				
Charitable activities	6,920	17,738	24,658	27,744
Total	<u>6,920</u>	<u>17,738</u>	<u>24,658</u>	<u>27,744</u>
Net income/(expenditure) before investment gains/(losses)	(1,598)	23,257	21,659	(10,199)
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	(1,598)	23,257	21,659	(10,199)
Transfers between funds	83	(83)	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	<u>(1,515)</u>	<u>23,174</u>	<u>21,659</u>	<u>(10,199)</u>
Reconciliation of funds:				
Total funds brought	18,980	9,220	28,200	38,399
Total funds carried forward	<u>17,465</u>	<u>32,394</u>	<u>49,859</u>	<u>28,200</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Dyslexia Cornwall
Balance Sheet
As at 31 December 2024

		2024		2023	
Note		£	£	£	£
Fixed Assets					
Tangible Assets	11		2,469		2,969
			2,469		2,969
Current Assets					
Debtors	12	319		20	
Cash at bank and in hand		47,714		25,643	
		48,033		25,663	
Creditors: Amounts falling due within one year	13	(643)		(432)	
Net current assets			47,390		25,231
Total assets less current liabilities			49,859		28,200
Net assets			49,859		28,200
The funds of the charity:					
Restricted funds			32,394		9,220
Unrestricted funds					
Other reserves		4,251		2,969	
Unrestricted income funds		13,214		16,011	
Total unrestricted funds			17,465		18,980
Total charity funds			49,859		28,200

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 30th October 2025 and signed on its behalf by:

Ruth Symons
Trustee

Dyslexia Cornwall

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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 amounts that are allocated for specific purposes by the charity itself.

Restricted 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.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Dyslexia Cornwall

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Furniture and equipment -20% reducing balance

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Dyslexia Cornwall

Notes to the Accounts

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Pension costs

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.

1.12 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.13 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Dyslexia Cornwall

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	2,238	-	2,238
Charitable activities	3,883	11,031	14,914
Investments	393	-	393
Total	6,514	11,031	17,545
Expenditure			
Expenditure on:			
Charitable activities	6,711	21,033	27,744
Total	6,711	21,033	27,744
Net income/(expenditure) before investment gains/(losses)	(197)	(10,002)	(10,199)
Net income/(expenditure)	(197)	(10,002)	(10,199)
Transfers between funds	2,385	(2,385)	-
Other gains/(losses)	-	-	-
Net movement in funds	2,188	(12,387)	(10,199)
Reconciliation of funds:			
Total funds brought forward	16,792	21,607	38,399
Total funds carried forward	18,980	9,220	28,200

Dyslexia Cornwall

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2024	2023
	£	£	£	£
Appeals and donations	593	-	593	1,838
Donated services	-	-	-	400
	<u>593</u>	<u>-</u>	<u>593</u>	<u>2,238</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2024	2023
	£	£	£	£
<i>Grant Income:</i>				
Who Dares Works	-	-	-	6,969
Peoples Postcode Lottery	-	21,000	21,000	-
Cornwall Community Foundation	-	-	-	2,062
British Dyslexia Association	-	-	-	2,000
The National Lottery CF	-	19,995	19,995	-
<i>Primary Purpose Trading:</i>				
Memberships	-	-	-	251
Consultancy	4,201	-	4,201	3,632
	<u>4,201</u>	<u>40,995</u>	<u>45,196</u>	<u>14,914</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
			2024	2023
	£	£	£	£
Interest on cash deposits	528	-	528	393
	<u>528</u>	<u>-</u>	<u>528</u>	<u>393</u>

Dyslexia Cornwall

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	£	£
			2024	2023
	£	£	£	£
Direct costs				
Venue Hire	10	195	205	200
Volunteer Expenses	-	-	-	47
Trustee Expenses	-	15	15	132
Facilitator Costs	2,721	-	2,721	-
	2,731	210	2,941	379
Support costs				
Wages and salaries	1,773	10,823	12,596	18,231
Pensions	114	-	114	165
Staff training	37	1,848	1,885	438
Rent and rates	-	446	446	446
Insurance	250	167	417	415
Equipment repairs and renewals	-	389	389	160
Telephone and fax	136	121	257	557
IT Costs	576	801	1,377	1,826
Printing, postage and stationery	300	1,672	1,972	576
Subscriptions	83	100	183	150
Sundry expenses	70	-	70	328
Travel and subsistence	44	365	409	906
Consultancy fees	-	-	-	1,992
Bank charges	31	31	62	66
Depreciation	500	-	500	304
Total Support Costs	3,914	16,763	20,677	26,560
Governance Costs				
Accountancy fees	40	440	480	480
The audit or independent examination of the charity's accounts	234	325	559	325
Total Governance Costs	274	765	1,039	805
Total Charitable Expenditure	6,919	17,738	24,657	27,744

Dyslexia Cornwall

Notes to the Accounts

11 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
As at 1 January 2024	13,915	13,915
As at 31 December 2024	13,915	13,915
Depreciation		
As at 1 January 2024	10,946	10,946
Charge for the year	500	500
As at 31 December 2024	11,446	11,446
Net Book Value		
As at 31 December 2024	2,469	2,469
As at 31 December 2023	2,969	2,969

12 Debtors

	2024	2023
	£	£
Trade Debtors	-	20
Other debtors	319	-
	319	20

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	83	107
Accruals and deferred income	560	325
	643	432

Dyslexia Cornwall

Notes to the Accounts

14 Analysis of funds

	As at 1 January 2024	Incoming Resources	Resources Expended	Transfers	As at 31 December 2024
	£	£	£	£	£
Restricted Funds					
Par Bay Fund	376	-	-	-	376
Peoples Postcode Lottery 1	4,782	-	(4,699)	(83)	-
Claire Milne Trust	2,062	-	(2,062)	-	-
British Dyslexia Association	2,000	-	(965)	-	1,035
National Lottery Awards For All	-	19,995	(9,432)	-	10,563
Peoples Postcode Lottery 2	-	21,000	(580)	-	20,420
	<u>9,220</u>	<u>40,995</u>	<u>(17,738)</u>	<u>(83)</u>	<u>32,394</u>
General Funds					
Unrestricted funds	16,011	5,322	(6,420)	(1,699)	13,214
Designated funds					
Redundancy fund	-	-	-	1,782	1,782
Capital designated fund	2,969	-	(500)	-	2,469
Total Unrestricted funds	<u>18,980</u>	<u>5,322</u>	<u>(6,920)</u>	<u>83</u>	<u>17,465</u>
Total funds	<u>28,200</u>	<u>46,317</u>	<u>(24,658)</u>	<u>-</u>	<u>49,859</u>

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	2,469	-	2,469	2,969
Investments	-	-	-	-
Current assets	15,639	32,394	48,033	25,663
Creditors: Amounts falling due within one year	(643)	-	(643)	(432)
Net Assets	<u>17,465</u>	<u>32,394</u>	<u>49,859</u>	<u>28,200</u>

DYSLEXIA CORNWALL

England & Wales - Charity number 1165690

Accounts

Company registration number: CE006692

Charity registration number: 1165690

Dyslexia Cornwall

(A charitable incorporated organisation (CIO).)

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 31 December 2023

Cornwall Community Accountancy Service
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Reference and Administrative Details

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	Registered in England & Wales
Registered office	c/o CCAS The Elms 61 Green Lane Redruth Cornwall TR15 1LS
Trustees	Alison Butler Samantha Edmonds Morag Giles Delia Hazell Barbara Hewett Silk Sandra Page (Appointed 10 May 2023) Julia Smith Ruth Symons
Honorary President	Sarah Wright
Bankers	HSBC Plc (St Austell) 17 Boscawen Street Truro Cornwall TR1 2QZ
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Dyslexia Cornwall Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements for the year ended 31 December 2023

Objectives and activities

The purpose of the charity is to support the needs of dyslexic children and young people in education or training and adults in unemployment, training or in the workplace. This is achieved by raising public and professional awareness of dyslexia and campaigning for appropriate provision for dyslexics in local schools and colleges, and appropriate support in the employment sector. A key aim is also better understanding of dyslexics in the wider society and less discrimination.

The charity offers advice and guidance to dyslexic people, family and friends, and provides training for those in the statutory or voluntary sector, in business, education or employment services.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to those aims and objectives.

Achievements and performance

The charity now signposts individuals to services, but continues to develop paid-for services and networking with other Cornish charities and organisations (mainly through the Building Better Opportunities initiative) in an effort to make the charity sustainable for the future.

Par Bay Big Local

There is a small balance of £375 remaining in this fund. None of this fund has been used during 2023 and the balance is carried forward for future use.

Active Plus – Who Dares Works Project

We received £6968.79 of funds from the European Social fund and National Lottery Community Fund through Active Plus as a result of our involvement in the Who Dares Works Project.

The Who Dares Works Project is a project funded as part of the Building Better Opportunities initiative. This project has funded a Dyslexia Advisor (22.5 hours per week) and Management/Financial support (7.5 hours per week), along with directly associated costs. The input of the Dyslexia Advisor is proving extremely beneficial for the participants of the project.

This project ended 31 March 2023.

Dyslexia Cornwall Trustees' Report

Postcode Local Trust / People's Postcode Lottery

We received Grant Funding of £25,000 on 26 August 2022 – project start date 31 October 2022. Postcode Local Trust is a grant-giving charity funded entirely by players of People's Postcode Lottery.

This funding is being used to employ an Administrator (16 hours per week) and cover our core costs for 18 months until 30 April 2024.

Cornwall Community Foundation

We received Grant Funding of £2,062 in December 2023, to fund printing of new leaflets and essential training updates for staff, volunteers and trustees.

The Cornwall Community Foundation helps people across Cornwall and the Isles of Scilly by awarding small grants to grassroots organisations who are working to overcome the challenges of disadvantage, exclusion and poverty in their communities.

British Dyslexia Association

We received Grant Funding of £2,000 in November 2023. This funding is being used to fund a Pilot Project, to provide group face-to-face tuition in Study Skills, Revision Strategies and Examination Techniques for the cohort of 16years + students who must re-sit their English and Maths GCSEs in 2024.

We were successful in meeting the British Dyslexia Association criteria for a project which delivered face-to-face teaching and tutoring to children or adults with dyslexia or dyscalculia, supporting the expansion or extension of work already being done or potentially funding a new project.

Other Activities

In addition to the above the charity operates a dyslexia friendly website, which was redesigned in 2016, making information more accessible and as dyslexia friendly as possible.

The charity also works closely with the Cornwall Council, Cognition and Learning Service to assist schools in achieving Inclusive Dyslexia Friendly School accreditation status.

Finally, the charity operates a helpline often providing the first point of contact for people seeking help or advice. This service is operated by our hard-working helpline volunteers and without their commitment we would be unable to provide this important service.

Financial review

The income for the year decreased to £17,545 (2022 increased to £63,199). Expenditure decreased to £27,744 (2022 : £36,162). The overall deficit was £10,199 (2022 surplus of £27,037).

Dyslexia Cornwall Trustees' Report

Investment policy

The trustees regularly review the cash held by the charity and place any surplus funds in an interest bearing deposit account when appropriate.

Reserves policy

The trustees aim to retain reserves to ensure the charity's long-term viability. This policy will be reviewed on an annual basis. Unrestricted funds currently stand at £16,595 (2022 : £16,792) and the charity therefore aims to increase this by achieving an annual surplus. However, achieving an annual surplus is very much dependent on achieving ongoing grant funding support and working partnerships with other organisations.

The charity continues to research funding streams and if necessary, will use unrestricted funds to support the charity until such time as unrestricted funds fall to £5,000. At this point the charity would curtail activities to website and helpline run entirely by volunteers.

The Trustees continue to monitor the situation regularly.

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation and is governed by a constitution based on the charity commission CIO association model.

The charity was registered as a CIO on 23 January 2016 and commenced operating on 01 March 2016 when the activities were transferred from Cornwall Dyslexia Association, registration number 270876.

Recruitment and induction of trustees

The trustees who served during the year are shown on page 1. Suitable individuals are identified as potential new trustees by the existing trustees on the basis of their skills and knowledge. New trustees are inducted into the workings of the charity on appointment.

Key management personnel

The trustees consider the board of trustees comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received any remuneration in the year for their role as a trustee. Details of the trustees' expenses and related party transactions are disclosed in note 10 to the financial statements.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in other similar organisations.

Dyslexia Cornwall Trustees' Report

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 30th October 2024 and signed on its behalf by:

Ruth Symons
Trustee

Dyslexia Cornwall

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

Dyslexia Cornwall

Statement of Financial Activities

for the year ended 31 December 2023

Note	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior year funds 2022 £
Income and endowments from:				
Donations and legacies	2,238	-	2,238	192
Charitable activities	3,883	11,031	14,914	62,943
Investments	393	-	393	64
Total	<u>6,514</u>	<u>11,031</u>	<u>17,545</u>	<u>63,199</u>
Expenditure on:				
Charitable activities	6,711	21,033	27,744	36,162
Total	<u>6,711</u>	<u>21,033</u>	<u>27,744</u>	<u>36,162</u>
Net income/(expenditure) before investment gains/(losses)	(197)	(10,002)	(10,199)	27,037
Net income/(expenditure)	(197)	(10,002)	(10,199)	27,037
Transfers between funds	2,385	(2,385)	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	<u>2,188</u>	<u>(12,387)</u>	<u>(10,199)</u>	<u>27,037</u>
Reconciliation of funds:				
Total funds brought	16,792	21,607	38,399	11,362
Total funds carried forward	<u>18,980</u>	<u>9,220</u>	<u>28,200</u>	<u>38,399</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Dyslexia Cornwall
Balance Sheet
As at 31 December 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		2,969		2,019
			<u>2,969</u>		<u>2,019</u>
Current Assets					
Debtors	12	20		1,645	
Cash at bank and in hand		<u>25,643</u>		<u>36,205</u>	
		25,663		37,850	
Creditors: Amounts falling due within one year	13	(432)		(1,470)	
Net current assets			<u>25,231</u>		<u>36,380</u>
Total assets less current liabilities			28,200		38,399
Net assets			<u><u>28,200</u></u>		<u><u>38,399</u></u>
The funds of the charity:					
Restricted funds			9,220		21,607
Unrestricted funds					
Other reserves		2,969		7,960	
Unrestricted income funds		<u>16,011</u>		<u>8,832</u>	
Total unrestricted funds			<u>18,980</u>		<u>16,792</u>
Total charity funds			<u><u>28,200</u></u>		<u><u>38,399</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 30th October 2024 and signed on its behalf by:

Ruth Symons
Trustee

Dyslexia Cornwall

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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 amounts that are allocated for specific purposes by the charity itself.

Restricted 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.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Dyslexia Cornwall

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Furniture and equipment -20% reducing balance

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Dyslexia Cornwall

Notes to the Accounts

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Pension costs

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.

1.12 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.13 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Dyslexia Cornwall

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £
Income			
Income and endowments from:			
Donations and legacies	192	-	192
Charitable activities	11,493	51,450	62,943
Investments	64	-	64
Total	11,749	51,450	63,199
Expenditure			
Expenditure on:			
Charitable activities	8,593	27,569	36,162
Total	8,593	27,569	36,162
Net income/(expenditure) before investment gains/(losses)	3,156	23,881	27,037
Net income/(expenditure)	3,156	23,881	27,037
Transfers between funds	3,670	(3,670)	-
Other gains/(losses)	-	-	-
Net movement in funds	6,826	20,211	27,037
Reconciliation of funds:			
Total funds brought forward	9,965	1,397	11,362
Total funds carried forward	16,791	21,608	38,399

Dyslexia Cornwall

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Appeals and donations	1,838	-	1,838	192
Donated services	400	-	400	-
	<u>2,238</u>	<u>-</u>	<u>2,238</u>	<u>192</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
<i>Grant Income:</i>				
Who Dares Works	-	6,969	6,969	3,000
Foyle Foundation	-	-	-	26,450
Peoples Postcode Lottery	-	-	-	25,000
Cornwall Community Foundation	-	2,062	2,062	-
British Dyslexia Association	-	2,000	2,000	-
<i>Primary Purpose Trading:</i>				
Events	-	-	-	300
Memberships	251	-	251	256
Consultancy	3,632	-	3,632	7,937
	<u>3,883</u>	<u>11,031</u>	<u>14,914</u>	<u>62,943</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Interest on cash deposits	393	-	393	64
	<u>393</u>	<u>-</u>	<u>393</u>	<u>64</u>

Dyslexia Cornwall

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2023 £	2022 £
Direct costs				
Venue Hire	66	135	201	385
Volunteer Expenses	-	47	47	-
Trustee Expenses	-	132	132	363
	66	314	380	748
Support costs				
Wages and salaries	3,656	14,575	18,231	23,271
Pensions	-	165	165	317
Staff training	400	38	438	119
Rent and rates	-	446	446	446
Insurance	-	415	415	408
Equipment repairs and renewals	-	160	160	-
Telephone and fax	209	348	557	594
Computer costs	-	1,826	1,826	1,289
Printing, postage and stationery	-	577	577	195
Subscriptions	-	150	150	167
Consumables	-	-	-	351
Sundry expenses	2	326	328	111
Travel and subsistence	82	824	906	2,855
Consultancy fees	1,992	-	1,992	3,776
Bank charges	-	66	66	67
Depreciation	304	-	304	373
Total Support Costs	6,645	19,916	26,561	34,339
Governance Costs				
Accountancy fees	-	480	480	480
The audit or independent examination of the charity's accounts	-	325	325	595
Total Governance Costs	-	805	805	1,075
Total Charitable Expenditure	6,711	21,035	27,746	36,162

Dyslexia Cornwall

Notes to the Accounts

11 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
As at 1 January 2023	12,661	12,661
Additions	1,254	1,254
As at 31 December 2023	13,915	13,915
Depreciation		
As at 1 January 2023	10,642	10,642
Charge for the year	304	304
As at 31 December 2023	10,946	10,946
Net Book Value		
As at 31 December 2023	2,969	2,969
As at 31 December 2022	2,019	2,019

12 Debtors

	2023	2022
	£	£
Trade Debtors	20	1,645
	20	1,645

13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	107	875
Accruals and deferred income	325	595
	432	1,470

Dyslexia Cornwall

Notes to the Accounts

14 Analysis of funds

	As at 1 January 2023	Incoming Resources	Resources Expended	Transfers	As at 31 December 2023
	£	£	£	£	£
Restricted Funds					
Who Dares Works	62	6,969	(5,900)	(1,131)	-
Par Bay Fund	376	-	-	-	376
Peoples Postcode Lottery	21,170	-	(15,134)	(1,254)	4,782
Claire Milne Trust	-	2,062	-	-	2,062
British Dyslexia Association	-	2,000	-	-	2,000
	<u>21,608</u>	<u>11,031</u>	<u>(21,034)</u>	<u>(2,385)</u>	<u>9,220</u>
General Funds					
Unrestricted funds	8,832	6,514	(2,964)	3,629	16,011
Designated funds					
Redundancy fund	5,941	-	(3,443)	(2,498)	-
Capital designated fund	2,019	-	(304)	1,254	2,969
Total Unrestricted funds	<u>16,792</u>	<u>6,514</u>	<u>(6,711)</u>	<u>2,385</u>	<u>18,980</u>
Total funds	<u>38,400</u>	<u>17,545</u>	<u>(27,745)</u>	<u>-</u>	<u>28,200</u>

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	2,969	-	2,969	2,019
Current assets	16,443	9,220	25,663	37,850
Creditors: Amounts falling due within one year	(432)	-	(432)	(1,470)
Net Assets	<u>18,980</u>	<u>9,220</u>	<u>28,200</u>	<u>38,399</u>

DYSLEXIA CORNWALL

England & Wales - Charity number 1165690

Accounts

Dyslexia Cornwall

A Charitable Incorporated Organisation

Charity No. 1165690

Company No. CE006692

Trustees' Report and Unaudited Accounts

31 December 2022

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Dyslexia Cornwall
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**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1165690

Registered Office

C/o CCAS
The Elms
61 Green Lane
Redruth
TR15 1LS

Honorary President

Sarah Wright

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Alison Butler
Barbara Hewett Silk
Delia Hazell
Julia Smith
Morag Giles
Ruth Symons
Samantha Edmonds

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

HSBC Plc (St Austell)
14 Fore Street
ST Austell
Cornwall
PL25 5EP

Dyslexia Cornwall TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to support the needs of dyslexic children and young people in education or training and adults in unemployment, training or in the workplace. This is achieved by raising public and professional awareness of dyslexia and campaigning for appropriate provision for dyslexics in local schools and colleges, and appropriate support in the employment sector. A key aim is also better understanding of dyslexics in the wider society and less discrimination.

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The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

The charity now signposts individuals to services, but continues to develop paid-for services and networking with other Cornish charities and organisations (mainly through the Building Better Opportunities initiative) in an effort to make the charity sustainable for the future.

Par Bay Big Local

There is a small balance of £375 remaining in this fund. None of this fund has been used during 2022 and the balance is carried forward for future use.

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The Who Dares Works Project is a project funded as part of the Building Better Opportunities initiative. This project is funding a Dyslexia Advisor (22.5 hours per week) and Management/Financial support (7.5 hours per week), along with directly associated costs. The input of the Dyslexia Advisor is proving extremely beneficial for the participants of the project.

This project is scheduled to end in March 2023.

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We received Grant Funding of £25,000 on 26 August 2022 – project start date 31 October 2022. Postcode Local Trust is a grant-giving charity funded entirely by players of People's Postcode Lottery.

This funding is being used to employ an Administrator (16 hours per week) and cover our core costs for 18 months until 30 April 2024.

**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

Other Activities

In addition to the above the charity operates a dyslexia friendly website, which was redesigned in 2016, making information more accessible and as dyslexia friendly as possible.

The charity also works closely with Cornwall Council, Cognition and Learning Services, to assist schools in achieving Inclusive Dyslexia Friendly School accreditation status.

Finally, the charity operates a helpline often providing the first point of contact for people seeking help or advice. This service is operated by our hard working helpline volunteers and without their commitment we would be unable to provide this important service

FINANCIAL REVIEW

The income for the year was increased to £63,199 (2021 : £33,538). Expenditure was increased to £36,162 (2021 : £31,879). The overall surplus was £27,037 (2021 : £1,659) and is compatible with the reserves policy below.

Reserves policy

The trustees aim to retain reserves to ensure the charity's long term viability. This policy will be reviewed on an annual basis. Unrestricted funds currently stand at £16,791 (2021 : £9,965) and the charity therefore aims to increase this by achieving an annual surplus. However, achieving an annual surplus is very much dependent on achieving ongoing grant funding support and working partnerships with other organisations.

The charity continues to research funding streams and if necessary, will use unrestricted funds to support the charity until such time as unrestricted funds fall to £5,000. At this point the charity would curtail activities to website and helpline run entirely by volunteers.

The Trustees continue to monitor the situation regularly.

Investment policy

The trustees regularly review the cash held by the charity and place any surplus funds in an interest bearing deposit account when appropriate.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a Charitable Incorporated Organisation and is governed by a constitution based on the charity commission CIO association model.

The charity was registered as a CIO on 23 January 2016 and commenced operating on 1 March 2016 when the activities were transferred from Cornwall Dyslexia Association, registration number 270876.

The trustees who served during the year are shown on page 1. Suitable individuals are identified as potential new trustees by the existing trustees on the basis of their skills and knowledge. New trustee are inducted into the workings of the charity on appointment.

Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT

Key management personnel

The trustees consider the board of trustees comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration in the year for their role as a trustee. Details of the trustees' expenses and related party transactions are disclosed in note 9 to the financial statements.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in other similar organisations.

TRUSTEES RESPONSIBILITIES

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Ruth Symons
Trustee
27 October 2023

Dyslexia Cornwall
INDEPENDENT EXAMINERS
REPORT

Independent Examiner's Report to the trustees of Dyslexia Cornwall

I report to the charity trustees on my examination of the accounts of Dyslexia Cornwall for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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

- the accounts have not been prepared in accordance with the Charities SORP (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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
27 October 2023

**Dyslexia Cornwall
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	192	-	192	635
Charitable activities	5	11,493	51,450	62,943	32,842
Other trading activities	6	-	-	-	60
Investments	7	64	-	64	1
Total		11,749	51,450	63,199	33,538
Expenditure on:					
Charitable activities	8	8,593	27,569	36,162	31,879
Total		8,593	27,569	36,162	31,879
Net gains on investments		-	-	-	-
Net income	9	3,156	23,881	27,037	1,659
Transfers between funds		3,670	(3,670)	-	-
Net income before other gains/(losses)		6,826	20,211	27,037	1,659
Other gains and losses:					
Net movement in funds		6,826	20,211	27,037	1,659
Reconciliation of funds:					
Total funds brought forward		9,965	1,397	11,362	9,703
Total funds carried forward		16,791	21,608	38,399	11,362

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Dyslexia Cornwall
BALANCE SHEET**

Company No. CE006692	at	31 December 2022	
	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	12	2,019	687
		2,019	687
Current assets			
Debtors	13	1,645	931
Cash at bank and in hand		36,205	10,243
		37,850	11,174
Creditors: Amount falling due within one year	14	(1,470)	(499)
Net current assets		36,380	10,675
Total assets less current liabilities		38,399	11,362
Net assets excluding pension asset or liability		38,399	11,362
Total net assets		38,399	11,362
The funds of the charity			
Restricted funds			
Restricted income funds	15	21,608	1,397
		21,608	1,397
Unrestricted funds			
General funds	15	8,831	3,337
Designated funds		7,960	6,628
		16,791	9,965
Total funds		38,399	11,362

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 October 2023

And signed on its behalf by:

Ruth Symons
Trustee
27 October 2023

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

for the year ended 31 December 2022

1 Accounting policies

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable. This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on revaluation of fixed assets	
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and equipment 20% Reducing balance

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The organisation is a charitable incorporated organisation (CIO) and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	635	-	635
Charitable activities	4,942	27,900	32,842
Other trading activities	60	-	60
Investments	1	-	1
Total	5,638	27,900	33,538
Expenditure on:			
Charitable activities	7,354	24,525	31,879
Total	7,354	24,525	31,879
Net income	(1,716)	3,375	1,659
Transfers between funds	3,967	(3,967)	
Net income before other gains/(losses)	2,251	(592)	1,659
Other gains and losses:			
Net movement in funds	2,251	(592)	1,659
Reconciliation of funds:			
Total funds brought forward	7,714	1,989	9,703
Total funds carried forward	9,965	1,397	11,362

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Donations and appeals	192	192	635
	192	192	635
	192	192	635

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Grant Income</i>				
Who Dares Works	-	26,450	26,450	27,900
Foyle Foundation	3,000	-	3,000	-
People's Postcode Lottery award	-	25,000	25,000	-
<i>Primary Purpose Trading</i>				
Events	300	-	300	-
Memberships	256	-	256	305
Consultancy	7,937	-	7,937	4,637
	11,493	51,450	62,943	32,842
	11,493	51,450	62,943	32,842

6 Income from other trading activities

	Total 2022	Total 2021
	£	£
Miscellaneous	-	60
	-	60
	-	60

7 Income from investments

	Unrestricted Fund	Total 2022	Total 2021
	£	£	£
Interest from cash deposits	64	64	1
	64	64	1
	64	64	1

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Venue Hire	255	130	385	142
Volunteer Expenses	-	-	-	204
Trustee Expenses	242	121	363	24
<i>Support Costs</i>				
Wages	955	22,316	23,271	20,952
Pensions	28	289	317	287
Staff training	119	-	119	-
Travel and subsistence	197	2,902	3,099	2,259
Rent & rates	446	-	446	446
Insurance	408	-	408	399
Consumables	0	351	351	-
Telephone and fax	280	70	350	319
IT expenses	652	637	1,289	-
Printing, postage and stationary	46	149	195	2,095
Subscriptions	167	-	167	496
sundry expenses	41	70	111	147
Consultancy fees	3,776	-	3,776	2,907
Bank charges	57	10	67	-
Depreciation	373	-	373	237
<i>Governance costs</i>				
Accountancy fees	440	40	480	480
Independent examination of the charity's accounts	110	485	595	485
	8,593	27,569	36,162	31,879

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	373	237

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

10	Trustee remuneration and expenses	2022	2021
		£	£
	Ruth Symons	2402	2402

One or more of the trustees has been paid remuneration in the current or prior periods.

One or more of the trustees has been paid expenses in the current or prior periods.

	2022	2021
	Number	Number
	£	£
Total expenses reimbursed to trustees	363	216

11	Staff costs		
	Salaries and wages	23,271	20,952
	Pension costs	317	287
		<u>23,588</u>	<u>21,239</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022	2021
	Number	Number
Charitable activities	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

The charity operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held in an independently administered pension fund. The pension charge for the period represents contributions due from the charity to the fund and are shown above. There were no outstanding contributions payable at the end of either the current or previous period.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost or revaluation		
At 1 January 2022	10,956	10,956
Additions	1,705	1,705
At 31 December 2022	12,661	12,661
Depreciation and impairment		
At 1 January 2022	10,269	10,269
Depreciation charge for the year	373	373
At 31 December 2022	10,642	10,642
Net book values		
At 31 December 2022	2,019	2,019
At 31 December 2021	687	687

13 Debtors

	2022	2021
	£	£
Trade debtors	1,645	931
	1,645	931

14 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	875	15
Accruals and deferred income	595	484
	1,470	499

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

15 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Who Dares Works	1,021	26,450	(24,254)	(3,155)	62
Par Bay Fund	376	-	-	-	376
Peoples Postcode Lottery	-	25,000	(3,315)	(515)	21,170
<i>Total</i>	<u>1,397</u>	<u>51,450</u>	<u>(27,569)</u>	<u>(3,670)</u>	<u>21,608</u>
Unrestricted funds:					
General funds					
	3,337	11,749	(8,220)	1,965	8,831
Designated funds:					
Redundancy Fund	5,941	-	-	-	5,941
Capital designated fund	687	-	(373)	1,705	2,019
<i>Total</i>	<u>6,628</u>	<u>-</u>	<u>(373)</u>	<u>1,705</u>	<u>7,960</u>
Revaluation Reserves:					
Total funds	<u><u>11,362</u></u>	<u><u>63,199</u></u>	<u><u>(36,162)</u></u>	<u><u>-</u></u>	<u><u>38,399</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Who Dares Works Grant to cover the cost of a Dyslexia Advisor and associated costs.

Par Bay Fund Grant specifically for activities within Par Bay

Peoples Postcode Lottery

Designated funds:

Redundancy Fund Anticipated costs on the completion of the Active Plus Who Dares Works project.

Capital designated fund In accordance with SORP requirements the amounts paid for capital items are transferred here to match ongoing depreciation.

Analysis of net assets between

16 funds

	Unrestricted Fund	Restricted funds	Total
	£	£	£
Fixed assets	2,019	-	2,019
Net current assets	14,772	21,608	36,380
	<u>16,791</u>	<u>21,608</u>	<u>38,399</u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

17 Related party disclosures

Controlling party

The company is a charitable incorporated organisation and has no share capital; thus no single party controls the charity.

DYSLEXIA CORNWALL

England & Wales - Charity number 1165690

Accounts

Dyslexia Cornwall

A Charitable Incorporated Organisation

Charity No. 1165690

Trustees' Report and Unaudited Accounts

31 December 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Dyslexia Cornwall
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**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1165690

Registered Office

C/o CCAS
The Elms
61 Green Lane
Redruth
TR15 1LS

Honorary President

Sarah Wright

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Alison Butler (Appointed 18 June 2021)
Barbara Hewett Silk
Delia Hazell
Julia Smith
Morag Giles
Ruth Symons
Samantha Edmonds (Appointed 8 November 2021)

Accountants

Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

HSBC Plc (St Austell)
14 Fore Street
ST Austell
Cornwall
PL25 5EP

Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to support the needs of dyslexic children and young people in education or training and adults in unemployment, training or in the workplace. This is achieved by raising public and professional awareness of dyslexia and campaigning for appropriate provision for dyslexics in local schools and colleges, and appropriate support in the employment sector. A key aim is also better understanding of dyslexics in the wider society and less discrimination.

The charity offers advice and guidance to dyslexic people, family and friends, and provides training for those in the statutory or voluntary sector, in business, education or employment services.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

The charity now signposts individuals to services, but continues to develop paid-for services and networking with other Cornish charities and organisations (mainly through the Building Better Opportunities initiative) in an effort to make the charity sustainable for the future.

Par Bay Big Local

There is a small balance of £375 remaining in this fund. None of this fund has been used during 2021 and the balance is carried forward for future use.

Active Plus - Who Dares Works Project

We received £27,900 of funds from the European Social fund and National Lottery Community Fund through Active Plus as a result of our involvement in the Who Dares Works Project.

The Who Dares Works Project is a project funded as part of the Building Better Opportunities initiative. This project is funding a Dyslexia Advisor (22.5 hours per week) and Management/Financial support (7.5 hours per week), along with directly associated costs. The input of the Dyslexia Advisor is proving extremely beneficial for the participants of the project.

This project is scheduled to end in March 2023.

Cornwall Community Foundation (Cornwall Glass)

We received Grant Funding of £1,000 received on 09 November 2020, however funding not used until 2021.

This funding was used to support the costs of running our Helpline, recruit and train 6 volunteers and to fund 4 Outreach events covering Mid and West Cornwall. These sessions provide face to face information and advice in communities.

Dyslexia Cornwall TRUSTEES ANNUAL REPORT

Other Activities

In addition to the above the charity operates a dyslexia friendly website, which was redesigned in 2016, making information more accessible and as dyslexia friendly as possible.

The charity also works closely with Cornwall Council to assist schools in achieving Inclusive Dyslexia Friendly School accreditation status.

Finally, the charity operates a helpline often providing the first point of contact for people seeking help or advice. This service is operated by our hard working helpline volunteers and without their commitment we would be unable to provide this important service. During 2020 this service has been particularly valuable for parents who have had to support their children with home education.

FINANCIAL REVIEW

The income for the year was increased to £33,540 (2020 £27,875). Expenditure was increased to £31,881 (2020 £29,448). The overall surplus was £1,659 (2020 £1,573 deficit) and is compatible with the reserves policy below.

Reserves Policy

The trustees aim to retain reserves to ensure the charity's long term viability. This policy will be reviewed on an annual basis. Unrestricted funds currently stand at £9,152 (2020: £7,705) and the charity therefore aims to increase this by achieving an annual surplus. However, at this time the charity's only income is £3,100 per annum from Active Plus Indirect costs (15% of gross salaries) and profit from paid-for services which is unpredictable. (Income from paid for services greatly reduced during 2020 due to Covid19 face to face restrictions. However services slowly recommenced from August 2021.)

The charity continues to research funding streams and in the meantime will use unrestricted funds to support the charity until such time as unrestricted funds fall to £5,000. At this point the charity would curtail activities to website and helpline run entirely by volunteers. The charity is now very close to this point and the Trustees continue to monitor the situation regularly.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Investment Policy

The trustees regularly review the cash held by the charity and place any surplus funds in an interest bearing deposit account when appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a Charitable Incorporated Organisation and is governed by a constitution based on the charity commission CIO association model.

The charity was registered on a CIO on 23 January 2016 and commenced operating on 1 March 2016 when the activities were transferred from Cornwall Dyslexia Association, registration number 270876.

**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

The trustees who served during the year are shown on page 1. Suitable individuals are identified as potential new trustees by the existing trustees on the basis of their skills and knowledge. New trustees receive an induction into the workings of the charity on appointment.

Key Management Personnel

The trustees consider the board of trustees comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration in the year for their role as a trustee. Details of the trustees' expenses and related party transactions are disclosed in note 9. to the financial statements.

Key Management Personnel

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in other similar organisations.

TRUSTEES RESPONSIBILITIES

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Ruth Symons
Trustee
25 October 2022

Dyslexia Cornwall
INDEPENDENT EXAMINERS
REPORT

Independent Examiner's Report to the trustees of Dyslexia Cornwall

I report to the charity trustees on my examination of the accounts of Dyslexia Cornwall for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
25 October 2022

**Dyslexia Cornwall
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	635	-	635	176
Charitable activities	5	4,942	27,900	32,842	27,691
Other trading activities	6	60	-	60	-
Investments	7	1	-	1	8
Total		5,638	27,900	33,538	27,875
Expenditure on:					
Charitable activities	8	7,354	24,525	31,879	29,448
Total		7,354	24,525	31,879	29,448
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	(1,716)	3,375	1,659	(1,573)
Transfers between funds		3,967	(3,967)	-	-
Net income/(expenditure) before other gains/(losses)		2,251	(592)	1,659	(1,573)
Other gains and losses:					
Net movement in funds		2,251	(592)	1,659	(1,573)
Reconciliation of funds:					
Total funds brought forward		7,714	1,989	9,703	11,276
Total funds carried forward		9,965	1,397	11,362	9,703

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Dyslexia Cornwall
BALANCE SHEET**

at **31 December 2021**

Company No. CE006692	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	687	174
		<u>687</u>	<u>174</u>
Current assets			
Debtors	13	931	688
Cash at bank and in hand		10,243	9,326
		<u>11,174</u>	<u>10,014</u>
Creditors: Amount falling due within one year	14	(499)	(485)
Net current assets		<u>10,675</u>	<u>9,529</u>
Total assets less current liabilities		<u>11,362</u>	<u>9,703</u>
Net assets excluding pension asset or liability		<u>11,362</u>	<u>9,703</u>
Total net assets		<u><u>11,362</u></u>	<u><u>9,703</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		1,397	1,989
		<u>1,397</u>	<u>1,989</u>
Unrestricted funds	15		
General funds		3,337	4,870
Designated funds		6,628	2,844
		<u>9,965</u>	<u>7,714</u>
Total funds		<u><u>11,362</u></u>	<u><u>9,703</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 October 2022

And signed on its behalf by:

Ruth Symons
Trustee
25 October 2022

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

for the year ended 31 December 2021

1 Accounting policies

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and equipment	20% Reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The organisation is a charitable incorporated organisation (CIO) and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	176	-	176
Charitable activities	441	27,250	27,691
Investments	8	-	8
Total	625	27,250	27,875
Expenditure on:			
Charitable activities	7,017	22,431	29,448
Total	7,017	22,431	29,448
Net income	(6,392)	4,819	(1,573)
Transfers between funds	3,157	(3,157)	
Net income before other gains/(losses)	(3,235)	1,662	(1,573)
Other gains and losses:			
Net movement in funds	(3,235)	1,662	(1,573)
Reconciliation of funds:			
Total funds brought forward	10,949	327	11,276
Total funds carried forward	7,714	1,989	9,703

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations and appeals	635	635	176
	635	635	176

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

5 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Grant Income</i>				
Who Dares Works	-	27,900	27,900	26,250
Cornwall Glass	-	-	-	1,000
<i>Primary Purpose Trading</i>				
Memberships	305	-	305	286
Consultancy	4,637	-	4,637	155
	<u>4,942</u>	<u>27,900</u>	<u>32,842</u>	<u>27,691</u>

Income from other trading

6 activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Miscellaneous	60	60	-
	<u>60</u>	<u>60</u>	<u>-</u>

7 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest from cash deposits	1	1	8
	<u>1</u>	<u>1</u>	<u>8</u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Venue Hire	44	98	142	78
Volunteer Expenses	-	204	204	29
Trustee Expenses	24	-	24	-
<i>Support Costs</i>				
Wages	200	20,752	20,952	21,237
Pensions	6	281	287	284
Travel and subsistence	29	2,230	2,259	1,169
Rent & rates	446	-	446	446
Insurance	399	-	399	437
Telephone and fax	159	160	319	855
Printing, postage and stationary	1,619	476	2,095	3,345
Subscriptions	172	324	496	480
sundry expenses	147	-	147	78
Consultancy fees	2,907	-	2,907	-
Depreciation	237	-	237	44
<i>Governance costs</i>				
Accountancy fees	480	-	480	480
Independent examination of the charity's accounts	485	-	485	486
	<u>7,354</u>	<u>24,525</u>	<u>31,879</u>	<u>29,448</u>

9 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	237	44

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

10 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
Ruth Symons	2,402	-	-

One or more of the trustees has been paid expenses in the current or prior periods.

	2021	2020
	Number	Number
	£	£
Total expenses reimbursed to trustees	216	29

11 Staff costs

Salaries and wages	20,952	21,237
Pension costs	287	284
	<u>21,239</u>	<u>21,521</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2021	2020
	Number	Number
Charitable activities	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

The charity operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held in an independently administered pension fund. The pension charge for the period represents contributions due from the charity to the fund and are shown above. There were no outstanding contributions payable at the end of either the current or previous period.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

12 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost or revaluation		
At 1 January 2021	10,206	10,206
Additions	750	750
At 31 December 2021	10,956	10,956
Depreciation and impairment		
At 1 January 2021	10,032	10,032
Depreciation charge for the year	237	237
At 31 December 2021	10,269	10,269
Net book values		
At 31 December 2021	687	687
At 31 December 2020	174	174

13 Debtors

	2021	2020
	£	£
Trade debtors	931	688
	931	688

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	15	-
Accruals and deferred income	484	485
	499	485

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

15 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2021
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Who Dares Works	613	27,900	(23,587)	(3,905)	1,021
Par Bay Fund	376	-	-	-	376
Cornwall Glass	1,000	-	(938)	(62)	-
<i>Total</i>	<u>1,989</u>	<u>27,900</u>	<u>(24,525)</u>	<u>(3,967)</u>	<u>1,397</u>
Unrestricted funds:					
General funds					
	4,870	5,638	(7,117)	(54)	3,337
Designated funds:					
Redundancy Fund	2,844	-	-	3,097	5,941
Capital designated fund	-	-	(237)	924	687
<i>Total</i>	<u>2,844</u>	<u>-</u>	<u>(237)</u>	<u>4,021</u>	<u>6,628</u>
Revaluation Reserves:					
Total funds	<u><u>9,703</u></u>	<u><u>33,538</u></u>	<u><u>(31,879)</u></u>	<u><u>-</u></u>	<u><u>11,362</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Who Dares Works	Grant to cover the cost of a Dyslexia Advisor and associated costs.
Par Bay Fund	Grant specifically for activities within Par Bay
Cornwall Glass	Grant for advice sessions within the community.

Designated funds:

Redundancy Fund	Anticipated costs on the completion of the Active Plus Who Dares Works project.
-----------------	---

Capital designated fund

In accordance with SORP requirements the amounts paid for capital items are transferred here to match ongoing depreciation.

Analysis of net assets between

16 funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	687	-	687
Net current assets	9,278	1,397	10,675
	<u><u>9,965</u></u>	<u><u>1,397</u></u>	<u><u>11,362</u></u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

17 Related party disclosures

Controlling party

The company is a charitable incorporated organisation and has no share capital; thus no single party controls the charity.

DYSLEXIA CORNWALL

England & Wales - Charity number 1165690

Accounts

Dyslexia Cornwall

A Charitable Incorporated Organisation

Charity No. 1165690

Trustees' Report and Unaudited Accounts

31 December 2020

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Dyslexia Cornwall
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**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE006692

Charity No. 1165690

Registered Office

C/o CCAS
The Elms
61 Green Lane
Redruth
TR15 1LS

Honorary President

Sarah Wright

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Barbara Hewett Silk	Chair
Delia Hazell	
Julia Smith	
Morag Giles	
Ruth Symons	Treasurer

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

Bankers

HSBC Plc (St Austell)
14 Fore Street
ST Austell
Cornwall
PL25 5EP

Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to support the needs of dyslexic children and young people in education or training and adults in unemployment, training or in the workplace. This is achieved by raising public and professional awareness of dyslexia and campaigning for appropriate provision for dyslexics in local schools and colleges, and appropriate support in the employment sector. A key aim is also better understanding of dyslexics in the wider society and less discrimination.

The charity offers advice and guidance to dyslexic people, family and friends, and provides training for those in the statutory or voluntary sector, in business, education or employment services.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

The charity now signposts individuals to services, but continues to develop paid-for services and networking with other Cornish charities and organisations (mainly through the Building Better Opportunities initiative) in an effort to make the charity sustainable for the future.

Par Bay Big Local

A small amount of this fund has been used to fund Dyslexia Out and About sessions in the Par Bay area.

Active Plus - Who Dares Works Project

We received £26,250 of funds from the European Social fund and National Lottery Community Fund through Active Plus as a result of our involvement in the Who Dares Works Project.

The Who Dares Works Project is a project funded as part of the Building Better Opportunities initiative. This project is funding a Dyslexia Advisor (22.5 hours per week) and Management/Financial support (7.5 hours per week), along with directly associated costs. The input of the Dyslexia Advisor is proving extremely beneficial for the participants of the project.

This project is scheduled to end in March 2023.

Dyslexia Cornwall TRUSTEES ANNUAL REPORT

Other Activities

In addition to the above the charity operates a dyslexia friendly website, which was redesigned in 2016, making information more accessible and as dyslexia friendly as possible.

The charity also works closely with Cornwall Council to assist schools in achieving Inclusive Dyslexia Friendly School accreditation status.

During 2019 the charity commenced the provision of Out and About sessions. These sessions provide face to face information and advice in communities. This service is provided by volunteers. Unfortunately, during 2020 this activity has had to be suspended due to Covid19. However, the charity has received grant funding of £1,000 from Cornwall Community Foundation (Cornwall Glass Fund) to support this activity during 2021.

Finally, the charity operates a helpline often providing the first point of contact for people seeking help or advice. This service is operated by our hard working helpline volunteers and without their commitment we would be unable to provide this important service. During 2020 this service has been particularly valuable for parents who have had to support their children with home education.

FINANCIAL REVIEW

The income for the year was reduced due to Covid-19 to £27,875 (2019 £40,833). Expenditure was reduced to £29,458 (2019 £41,759). The overall deficit was £1,582 (2019 £926) and is compatible with the reserves policy below.

Reserves Policy

The trustees aim to retain reserves to ensure the charity's long term viability. This policy will be reviewed on an annual basis. Unrestricted funds currently stand at £7,705 (2019: £10,949) and the charity therefore aims to increase this by achieving an annual surplus. However, at this time the charity's only income is £3,100 per annum from Active Plus Indirect costs (15% of gross salaries) and profit from paid-for services which is unpredictable. (Income from paid for services greatly reduced during 2020 due to Covid19 face to face restrictions.)

The charity continues to research funding streams and in the meantime will use unrestricted funds to support the charity until such time as unrestricted funds fall to £5,000. At this point the charity would curtail activities to website and helpline run entirely by volunteers. The charity is now very close to this point and the Trustees continue to monitor the situation regularly.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Investment Policy

The trustees regularly review the cash held by the charity and place any surplus funds in an interest bearing deposit account when appropriate.

**Dyslexia Cornwall
TRUSTEES ANNUAL
REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is registered as a Charitable Incorporated Organisation and is governed by a constitution based on the charity commission CIO association model.

The charity was registered on a CIO on 23 January 2016 and commenced operating on 1 March 2016 when the activities were transferred from Cornwall Dyslexia Association, registration number 270876.

The trustees who served during the year are shown on page 1. Suitable individuals are identified as potential new trustees by the existing trustees on the basis of their skills and knowledge. New trustees receive an induction into the workings of the charity on appointment.

Key Management Personnel

The trustees consider the board of trustees comprise the key management personnel of the charity, to be in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration in the year for their role as a trustee. Details of the trustees' expenses and related party transactions are disclosed in note 9. to the financial statements.

Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the trustees benchmark against pay levels in other similar organisations.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Ruth Symons
Trustee
27 October 2021

Dyslexia Cornwall
INDEPENDENT EXAMINERS
REPORT

Independent Examiner's Report to the trustees of Dyslexia Cornwall

I report to the charity trustees on my examination of the accounts of Dyslexia Cornwall for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall

TR15 1LS
27 October 2021

**Dyslexia Cornwall
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	4	176	-	176	87
Charitable activities	5	441	27,250	27,691	40,727
Investments	6	8	-	8	19
Total		625	27,250	27,875	40,833
Expenditure on:					
Charitable activities	7	7,017	22,431	29,448	41,759
Total		7,017	22,431	29,448	41,759
Net gains on investments		-	-	-	-
Net expenditure	8	(6,392)	4,819	(1,573)	(926)
Transfers between funds		3,157	(3,157)	-	-
Net expenditure before other gains/(losses)		(3,235)	1,662	(1,573)	(926)
Other gains and losses:					
Net movement in funds		(3,235)	1,662	(1,573)	(926)
Reconciliation of funds:					
Total funds brought forward		10,949	327	11,276	12,202
Total funds carried forward		7,714	1,989	9,703	11,276

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Dyslexia Cornwall
BALANCE SHEET**

at **31 December 2020**

Company No. CE006692	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	174	218
		174	218
Current assets			
Debtors	12	688	725
Cash at bank and in hand		9,326	10,817
		10,014	11,542
Creditors: Amount falling due within one year	13	(485)	(484)
Net current assets		9,529	11,058
Total assets less current liabilities		9,703	11,276
Net assets excluding pension asset or liability		9,703	11,276
Total net assets		9,703	11,276
The funds of the charity			
Restricted funds			
Restricted income funds	14	1,989	327
		1,989	327
Unrestricted funds			
General funds	14	4,870	10,949
Designated funds		2,844	-
		7,714	10,949
Reserves	14		
Total funds		9,703	11,276

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 October 2021

And signed on its behalf by:

Ruth Symons
Trustee
27 October 2021

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

for the year ended 31 December 2020

1 Accounting policies

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furniture and equipment 20% Reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The organisation is a charitable incorporated organisation (CIO) and consequently does not have share capital.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Income and endowments from:			
Donations and legacies	87	-	87
Charitable activities	12,327	28,400	40,727
Investments	19	-	19
Total	12,433	28,400	40,833
Expenditure on:			
Charitable activities	16,349	25,410	41,759
Total	16,349	25,410	41,759
Net income	(3,916)	2,990	(926)
Transfers between funds	3,158	(3,158)	
Net income before other gains/(losses)	(758)	(168)	(926)
Other gains and losses:			
Net movement in funds	(758)	(168)	(926)
Reconciliation of funds:			
Total funds brought forward	11,707	495	12,202
Total funds carried forward	10,949	327	11,276

4 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Donations and appeals	176	176	87
	176	176	87

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

5 Income from charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Grant Income				
Who Dares Works	-	26,250	26,250	28,400
Cornwall Glass	-	1,000	1,000	-
Primary Purpose Trading				
Memberships	286	-	286	320
Consultancy	155	-	155	11,349
Other income from charitable activities	-	-	-	658
	<u>441</u>	<u>27,250</u>	<u>27,691</u>	<u>40,727</u>

6 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Interest from cash deposits	8	8	19
	<u>8</u>	<u>8</u>	<u>19</u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Independent facilitators	-	-	-	4,573
Venue hire	78	-	78	195
Volunteer expenses	29	-	29	344
<i>Support Costs</i>				
Wages	485	20,752	21,237	24,908
Pensions	2	282	284	318
Travel and subsistence	59	1,110	1,169	4,128
Rent & rates	446	-	446	1,028
Insurance	437	-	437	567
Telephone and fax	855	-	855	1,380
Printing, postage and stationary	3,339	6	3,345	2,353
Subscriptions	199	281	480	903
sundry expenses	78	-	78	50
Bank charges	-	-	-	1
Depreciation	44	-	44	54
<i>Governance costs</i>				
Cost of trustee meetings	-	-	-	52
Accountancy fees	480	-	480	480
Independent examination of the charity's accounts	486	-	486	425
	<u>7,017</u>	<u>22,431</u>	<u>29,448</u>	<u>41,759</u>

8 Net expenditure before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	44	54
Independent Examiner's fee	486	425

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

9 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
Ruth Symons	2,402	-	-

One or more of the trustees has been paid expenses in the current or prior periods.

	2020	2019
	Number	Number
	£	£
Total expenses reimbursed to trustees	29	385

10 Staff costs

Salaries and wages	21,237	24,908
Pension costs	284	318
	<u>21,521</u>	<u>25,226</u>

No employee received emoluments in excess of £60,000.

The average monthly number of employees during the year was as follows:

	2020	2019
	Number	Number
Charitable activities	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

The charity operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held in an independently administered pension fund. The pension charge for the period represents contributions due from the charity to the fund and are shown above. There were no outstanding contributions payable at the end of either the current or previous period.

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

11 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost or revaluation		
At 1 January 2020	10,206	10,206
At 31 December 2020	<u>10,206</u>	<u>10,206</u>
Depreciation and impairment		
At 1 January 2020	9,988	9,988
Depreciation charge for the year	44	44
At 31 December 2020	<u>10,032</u>	<u>10,032</u>
Net book values		
At 31 December 2020	<u>174</u>	<u>174</u>
At 31 December 2019	<u>218</u>	<u>218</u>

12 Debtors

	2020	2019
	£	£
Trade debtors	688	725
	<u>688</u>	<u>725</u>

13 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	485	484
	<u>485</u>	<u>484</u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

14 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2020
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Who Dares Works	(55)	26,250	(22,425)	(3,157)	613
Par Bay Fund	382	-	(6)	-	376
Cornwall Glass	-	1,000	-	-	1,000
<i>Total</i>	<u>327</u>	<u>27,250</u>	<u>(22,431)</u>	<u>(3,157)</u>	<u>1,989</u>
Unrestricted funds:					
General funds					
	10,949	625	(7,017)	313	4,870
Designated funds:					
Redundancy Fund	-	-	-	2,844	2,844
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,844</u>	<u>2,844</u>
Revaluation Reserves:					
Total funds	<u>11,276</u>	<u>27,875</u>	<u>(29,448)</u>	<u>-</u>	<u>9,703</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Who Dares Works Grant to cover the cost of a Dyslexia Advisor and associated costs.

Par Bay Fund Grant specifically for activities within Par Bay

Cornwall Glass Grant for advice sessions within the community.

Designated funds:

Redundancy Fund Anticipated costs on the completion of the Active Plus Who Dares Works project.

Analysis of net assets between

15 funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	174	-	174
Net current assets	7,540	1,989	9,529
	<u>7,714</u>	<u>1,989</u>	<u>9,703</u>

Dyslexia Cornwall
NOTES TO THE ACCOUNTS

16 Related party disclosures

Controlling party

The company is a charitable incorporated organisation and has no share capital; thus no single party controls the charity.