Dyslexia Cornwall

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

Forth Accountancy LLP
The Ground Floor Office
5 Market Square
PL26 6UD

Charity Number: 1165690

Dyslexia Cornwall
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Dyslexia Cornwall
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Morag Giles Alison Butler Delia Hazell Julia Smith Ruth Symons Samantha Edmonds Catherine Collier Caroline Gowenlock (Appointed 7 April 2025) Sandra Page (Resigned 28 March 2025)
Chairperson	Barbara Hewett-Silk
Charity Number in England and Wales	1165690
Independent Examiner	Forth Accountancy LLP The Ground Floor Office 5 Market Square PL26 6UD

Dyslexia Cornwall
TRUSTEES' REPORT
for the financial year ended 31 December 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Dyslexia Cornwall present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity
The principal activity of Dyslexia Cornwall is to provide support and services for dyslexic children and adults of all ages, their parents/families, educators, employers and the wider community.

Financial Review
The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £27,948 (2024: £50,502) and liabilities of £670 (2024: £643). The net assets of the charity have decreased by £(22,581).

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

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dyslexia Cornwall subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 21/10/2026 **and signed on its behalf by:**

Ruth Symons

Ruth Symons
Trustee

Dyslexia Cornwall
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 21/10/2026 **and signed on its behalf by:**

Ruth Symons

Ruth Symons
Trustee

Dyslexia Cornwall

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DYSLEXIA CORNWALL

We have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

Forth Accountancy LLP
Forth Accountancy LLP (Oct 22, 2026 08:50:01 GMT+1)

FORTH ACCOUNTANCY LLP
The Ground Floor Office
5 Market Square
PL26 6UD

Date: 22/10/2026

Dyslexia Cornwall
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	**3.1**	**135**	**-**	**135**	593	-	593
Charitable activities - Grants from governments and other co-funders	**3.2**	**-**	**-**	**-**	-	40,995	40,995
Other trading activities	**3.3**	**3,356**	**-**	**3,356**	4,201	-	4,201
Investments	**3.4**	**559**	**-**	**559**	528	-	528
Total income		**4,050**	**-**	**4,050**	5,322	40,995	46,317
Expenditure							
Charitable activities	**4.1**	**2,085**	**24,546**	**26,631**	6,920	17,738	24,658
Net income/(expenditure)		**1,965**	**(24,546)**	**(22,581)**	(1,598)	23,257	21,659
Transfers between funds		**-**	**-**	**-**	83	(83)	-
Net movement in funds for the financial year		**1,965**	**(24,546)**	**(22,581)**	(1,515)	23,174	21,659
Reconciliation of funds:							
Total funds beginning of the year	**13**	**17,465**	**32,394**	**49,859**	18,980	9,220	28,200
Total funds at the end of the year		**19,430**	**7,848**	**27,278**	17,465	32,394	49,859

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

Dyslexia Cornwall
BALANCE SHEET
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	**9**	**1,975**	2,469
Current Assets			
Debtors	**10**	**674**	319
Cash at bank and in hand		**25,299**	47,714
		25,973	48,033
Creditors: Amounts falling due within one year	**11**	**(670)**	(643)
Net Current Assets		**25,303**	47,390
Total Assets less Current Liabilities		**27,278**	49,859
Funds			
Restricted trust funds		**7,848**	32,394
Designated funds (Unrestricted)		**3,757**	4,251
General fund (unrestricted)		**15,673**	13,214
Total funds	**13**	**27,278**	49,859

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

Approved by the Board of Trustees and authorised for issue on 21/10/2026 **and signed on its behalf by**

Ruth Symons

Ruth Symons
Trustee

1. GENERAL INFORMATION

Dyslexia Cornwall is a charity incorporated in England. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

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

Fixtures, fittings and equipment	20% Reducing Balance

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

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

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**135**	**-**	**135**	593

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	**-**	**-**	**-**	40,995

Dyslexia Cornwall
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other trading activities	**3,356**	**-**	**3,356**	4,201

3.4 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	**559**	**-**	**559**	528

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	**1,810**	**1,040**	**23,781**	**26,631**	24,658

4.2 SUPPORT COSTS

	Charitable Activities	2025	2024
	£	£	£
General Expenses	**60**	**60**	71
Telephone	**643**	**643**	257
Repairs and Renewals	**-**	**-**	389
Staff Training	**-**	**-**	1,885
Pensions	**-**	**-**	114
Printing, postage and stationery	**1,492**	**1,492**	1,972
Depreciation	**494**	**494**	500
Travelling and Entertainment	**1,908**	**1,908**	409
Computer costs	**937**	**937**	1,377
Subscriptions	**85**	**85**	183
Rent	**446**	**446**	446
Bank Charges	**41**	**41**	62
Wages and Salaries	**17,216**	**17,216**	12,596
Accountancy	**40**	**40**	-
Insurance	**419**	**419**	417
	23,781	**23,781**	20,678

5. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
General Expenses	**60**	71
Telephone	**643**	257
Repairs and Renewals	**-**	389
Staff Training	**-**	1,885
Pensions	**-**	114
Printing, postage and stationery	**1,492**	1,972
Depreciation	**494**	500
Travelling and Entertainment	**1,908**	409
Computer costs	**937**	1,377
Subscriptions	**85**	183
Rent	**446**	446
Bank Charges	**41**	62
Wages and Salaries	**17,216**	12,596
Accountancy	**40**	-
Insurance	**419**	417

Dyslexia Cornwall
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

	23,781	20,678

6. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**494**	500

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	**559**	528

8. EMPLOYEES AND REMUNERATION

The staff costs (inclusive of trustees' salaries) comprise:	**2025**	2024
	£	£
Wages and salaries	**17,063**	12,611
Pension costs	**153**	114
	17,216	12,725

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	**Total**
	£	**£**
Cost		
At 31 December 2025	13,915	13,915
Depreciation		
At 1 January 2025	11,446	11,446
Charge for the financial year	494	494
At 31 December 2025	11,940	11,940
Net book value		
At 31 December 2025	**1,975**	**1,975**
At 31 December 2024	2,469	2,469

10. DEBTORS

	2025	2024
	£	£
Other debtors	**674**	319
	674	319

11. CREDITORS

Amounts falling due within one year	**2025**	2024
	£	£
Trade creditors	**70**	83
Accruals and deferred income	**600**	560
	670	643

Dyslexia Cornwall
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. RESERVES

	2025 £	2024 £
At the beginning of the year	**49,859**	28,200
(Deficit)/Surplus for the financial year	**(22,581)**	21,659
At the end of the year	**27,278**	49,859

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2024	18,980	9,220	28,200
Movement during the financial year	(1,515)	23,174	21,659
At 31 December 2024	17,465	32,394	49,859
Movement during the financial year	1,965	(24,546)	(22,581)
At 31 December 2025	**19,430**	**7,848**	**27,278**

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £	Income £	Expenditure £	Balance 31 December 2025 £
Restricted funds				
British Dyslexia Association	1,035	-	385	650
The National Lottery CF	10,563	-	10,563	-
Par Bay Fund	376	-	-	376
Peoples Postcode Lottery 2	20,420	-	13,598	6,822
	32,394	-	24,546	7,848
Unrestricted funds				
Redundancy Fund	1,782	-	-	1,782
Capital designated fund	2,469	-	494	1,975
Unrestricted General	13,214	4,050	1,591	15,673
	17,465	4,050	2,085	19,430
Total funds	**49,859**	**4,050**	**26,631**	**27,278**

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted designated funds	1,975	-	**-**	1,975
Unrestricted general funds	-	25,973	**(670)**	25,303
	1,975	25,973	**(670)**	27,278
	1,975	**25,973**	**(670)**	**27,278**

Dyslexia Cornwall
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

14. TRUSTEES' REMUNERATION	2025 £	2024 £
Fees	-	15

15. POST-BALANCE SHEET EVENTS

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

Dyslexia Cornwall Accounts for signing

Final Audit Report 2026-10-22

Created:	2026-10-16
By:	Jane Jones (jane.jones@forthaccountancy.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAi0otdI0iyPL6wQd3FkDg-YLUBf9_T-LS

"Dyslexia Cornwall Accounts for signing" History

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Document emailed to treasurer@dyslexiacornwall.org.uk for signature
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Email viewed by treasurer@dyslexiacornwall.org.uk
2026-10-21 - 8:13:49 AM GMT

Signer treasurer@dyslexiacornwall.org.uk entered name at signing as Ruth Symons
2026-10-21 - 8:28:03 AM GMT

Document e-signed by Ruth Symons (treasurer@dyslexiacornwall.org.uk)
Signature Date: 2026-10-21 - 8:28:05 AM GMT - Time Source: server - Signature Appearance Selected: IMAGE

Email viewed by suzanne.lawson@forthaccountancy.com
2026-10-21 - 3:10:46 PM GMT

Signer suzanne.lawson@forthaccountancy.com entered name at signing as Forth Accountancy LLP
2026-10-22 - 7:49:59 AM GMT

Document e-signed by Forth Accountancy LLP (suzanne.lawson@forthaccountancy.com)
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