

DYSLEXIA NORTH EAST
A company limited by guarantee

REPORT AND FINANCIAL STATEMENTS
For the year ended 30 Sept 2016

Charity number 1129358
Company number 06707963

DYSLEXIA NORTH EAST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 Sept2016

Contents	Page
Trustees annual report	1 to 9
Independent examiners report	10
Statement of Financial Activities (including income and expenditure account)	11
Balance sheet	12
Notes to the financial statements	13 to 19

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016



**Trustees and Directors
Annual Report
30 September 2016**

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

The Trustees for Dyslexia North East, who are also Directors for the purposes of company law, have pleasure in presenting their report and financial statements of the Charity for the year ended 30 September 2016.

1. Reference and administrative details of the charity, its trustees and advisors

Charity name: Dyslexia North East

Working name: Dyslexia North East England

Registered Charity No: 1129358 Registered in England and Wales

Registered Company Limited by Guarantee No: 06707963 Registered in England and Wales

Local Dyslexia Association affiliated to the British Dyslexia Association.

Registered Office: 6 Green Close Stannington Morpeth Northumberland NE61 6PE

Dyslexia North East Office: Cedarwood Centre Avon Ave North Shields NE29 7QT.

Trustees/Directors of Dyslexia North East as stated at the AGM on 28 Jan 2016

Mr Roland Craig	Chairperson (re-elected 2014)
Miss Susan Tron MBE	Vice Chair (re-elected 2016)
Dr Elizabeth Ferguson	Secretary /CEO (re-elected 2014)
Mrs Mary Kendall	Treasurer (re-elected 2016)
Mrs Angela Guy	(re-elected 2015)
Stephen Hutton	(elected 2014)
Robbie Redpath	(elected 2015)
Karen Tait	(elected 2016)
Michael Martin	(elected 2016)
Mehrban Sadiq	was appointed as a Trustee in March 2016.

Patron Simon Donald (Entertainer and Cartoonist)

Members of the Finance Committee

Stephen Hutton Chair, Susan Tron Vice Chair, Mary Kendall Treasurer, Liz Ferguson CEO.

Independent Examiner

Michelle Wright
Ellison Services Ltd
Higham House, Higham Place, Newcastle upon Tyne NE1 8AF

Bank

Co-operative Bank,
PO Box 250, Skelmersdale, Lancashire WN8 6WT.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

2. Structure, Governance and Management

Dyslexia North East is a Company limited by guarantee, governed by its Memorandum and Articles of Association. Currently there are 10 Trustees, and 76 Members which includes a number who are in the process of renewing membership. Dyslexia North East is a Local Dyslexia Association of the British Dyslexia Association. The majority of Members have joint shared Membership of both Organisations.

Appointment and Retirement of Trustees

The Trustees are elected at the AGM in January each year. Skills and requirements of the Trustees are reviewed on a regular basis, particularly as the needs of the Charity change and expand. Other Trustees can be co-opted at a Trustees meeting according to the governing document. Potential Trustees are approached by personal recommendation together with CV and references. Trustees are sought by advertising for applicants among the Members, NCVS, Newcastle Volunteer Centre, VODA and other Organisations.

Retiring Trustees are eligible for re-election. One third of the Trustees retire from office at every AGM by rotation.

Organisation

The Trustees Board including the Finance Committee meet monthly to review activities and financial issues. The Organisation of Trustee roles is regularly reviewed and updated, with extra management meetings instituted according to need. The Chief Executive, Liz Ferguson, appointed on January 9th 2014 takes responsibility for co-ordinating the activities and organisation of the Charity's functions, and arranges appropriate meetings and events, in consultation with the Members and Trustees. Where possible, responsibilities are shared out among the different Trustees, according to their expertise and skills. Management of the Charity's finances are part of this responsibility.

3. Objectives and Activities

The Objects of the Charity are to promote the advancement of education, and to give support to those affected by specific learning difficulties, including related conditions, so as to assist them to achieve their full potential.

- **Our Vision** is to create a Society that celebrates difference.
- **We seek** to promote knowledge, skills and understanding of dyslexia.
- **We aim** to improve our Outreach to individuals and families with dyslexia, both adults and children.
- **We aim** to raise awareness in the Community, and encourage Dyslexia Friendly Schools, Colleges and Workplaces.

The Charity has continued to hold twice monthly Educational and Topical meetings of interest for both parents and professionals.

Over the past year there have been regular Meetings and Activities arranged.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

Meetings for Parents and children, and teachers have been held at the Royal Grammar Junior School, Jesmond (with the kind permission of the Head Master and School Governors). These Meetings are open to all, whether they are Members or non-Members.

The Trustees work hard to deliver information, guidance and support to any family or individual who seeks help. Also a great deal of thought is given to producing a Programme of Events and Activities to benefit Members, and anyone who wishes to come.

Information and support is supplied by email, website, Social Media, Newsletters, face-to-face contacts and telephone.

Workshops were delivered to raise awareness and understanding about dyslexia:

- Ipad interactive session with Laura Dickinson NT IT support at Wallsend Chambers for Parents and Children and Teachers. This utilised the ipads and Apple TV donated by the Big Lottery Fund.
- Workshop for Teachers at Newcastle High School for Girls.
- Parent/Child Workshops by Neil MacKay Dyslexia Trainer and Teacher at Newcastle High Junior School for Girls.
- Jigsaw 24 Workshop at Software City Sunderland for Teachers.
- Display Stall at Middlesbrough College Conference "Making Sense of Dyslexia".
- Information stalls at Linskill Centre North Shields, Kenton High School, Wallsend Library, and Berwick Town Hall, Riverside Lemington, Tyne Met College and VODA.
- Workshop for Police Officers in Newcastle.



Assessments and other Services delivered:

- Educational Psychology Dyslexia Assessments for 17 Adults, and 12 children
- Specialist Teacher Dyslexia Assessments for 3 pupils and students
- 6 Cogmed memory training courses were delivered for children between ages 7-11
- 3 IDL (Indirect Dyslexia Learning Courses) were delivered and more are planned.

New Ventures In March 2016, Dyslexia North East England welcomed the appointment of Joanne Linton as our new Project Co-ordinator, funded generously by the Henry Smith North East Grants Fund.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

Joanne has been an inspiration, and being dyslexic herself, this has helped our Charity bring new skills, ideas and impetus for exciting Projects and opportunities to help dyslexics. Joanne has taken on the challenge of Social Media with over 77,070 twitter and Facebook contacts. She has helped with Workshops for Parents on how to use ipads effectively. At the same time Karen Tait, a Specialist Teacher and Trustee has led a Course on Handwriting skills for dyslexic children. Joanne has been involved with planning Events and delivering Workshops for Organisations and Groups across the North East.

In addition Courses in Literacy for Adult Learners have been delivered by Sarah Robinson, a Special Needs Teacher, at the Wallsend Premises.

A new Support group for Parents and Teachers has been started in Durham and another planned in Hexham.

Public Benefit In setting the objectives and activities of the Charity, the Trustees make sure that the guidelines of the Charity Commission are followed, as defined in the Charities Act 2006, so that its purposes benefit members of the public.

4. Other Achievements and Performance.

Since July 2015 Dyslexia North East has had an Office base to rent at Wallsend Town Hall Chambers. This Office space has enabled Dyslexia North East to provide administrative support for all the activities and also provided space for Assessment, Mentoring, Consultation, Teaching and making Resources.

Over the past 12 months, Dyslexia North East has helped many more families with dyslexia and provided benefit to over 740 individuals who had contact with us through phone calls, emails, face-to-face consultations and Meetings, Information days and Workshops.

Joanne Linton our Project Co-ordinator has planned and delivered Workshops for Parents and children at RGS Junior School Newcastle, and for Voluntary groups, as well as Northumbria Police. She has also worked with Volunteers and used Social Media to keep in touch with younger dyslexics and families. Dyslexia Awareness Week was marked by a “Make a Marra Man” to share creations via Social media and spread interest. Joanne also made an inspiring video to illustrate our Activities as a Charity from March – September 2016. Not only that, Joanne interviewed Simon Donald our Patron, and has made the video clips available on U-tube.



On Saturday May 7th 2016 Dyslexia North East England had 2 very successful Workshops for Parents and Children, as well as for some Teachers. The morning session was for Primary age children and parents, and the afternoon session was for Secondary age children and parents. 60 parents and children attended each session which was given by Neil MacKay, an

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

experienced Dyslexia Trainer and Teacher who is very knowledgeable. We are very grateful for the hospitality given by Newcastle High Junior School for Girls and to Angela Charlton the Head Teacher of the Junior School. We welcomed Stuart Henderson from Harvey's Opticians and Colin Redman from SEN books.

Fundraising activities have included an Entertainment Music night with Simon Donald and Friends on 1st April 2016 at the Cluny 2 Club in Newcastle. This was a really enjoyable Event attended by over 100 people. A Raffle and Silent Auction together with Ticket money raised £1,211 to help dyslexics. We are very grateful for the Owners of Cluny 2 and the Musicians for giving their talents and use of the Venue free of charge.



Peter Ferguson and some friends took part in the Great North Run on September 11th 2016 and raised £330.00 for Dyslexia North East. Phil Knowles also took part and raised £179.00 for Dyslexia North East.



Dyslexia NE has benefitted from affiliation to the British Dyslexia



Association, as Members can share membership advantages and receive Dyslexia Contact magazine. Also there is information and knowledge obtainable from the BDA staff about issues and concerns.

Local Support groups in Durham and Hexham. The Durham Dyslexia Support Group have organised Workshops for parents and children, with teachers on hand to help. This is especially important as many are not able to attend meetings in Newcastle. We are attempting to advertise more widely to reach out to more parents and teachers to enable them to get the help they need. The Group

in Hexham and the Adult Support Group are being re-organised.

The Dyslexia North East Website now has a Live Chat tab provided by Chat Heroes so that people with enquires can obtain the information they need and contact the Charity directly. This has been an amazing service that is available from 9am – 10pm daily and 9am – 7pm at weekends. We are very grateful to Ross Linnett who has provided Recite Me on our website too which enables dyslexics and the visually impaired to make the website more accessible for use.



Cogmed Memory training courses have continued to be very successful and a number of children and adults have completed the course. Cogmed is monitored and supervised by one of our Trustees, Mary Kendall, and also Jill Everrett a teacher and Member of Dyslexia North East.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

This has been valuable for children as well as adults and helped to improve their concentration and memory responses.



Volunteers have been invaluable, and offered to support the work of Dyslexia North East in a variety of different situations. We are very grateful to Jill Everett who has helped Joanne Linton with the ipads for Parents course at RGS Junior School which was held alongside the Handwriting Course led by Karen Tait, an experienced Specialist Teacher. Karen, also a Trustee was instrumental in doing this Handwriting Course to help the children gain confidence and improve their skills. Also we are very grateful to Fiona Swindell and Janet Bowyer for helping the children with craft

activities. We are also indebted to Ged Burke who has helped Joanne make Resources for the Library Workshop in North Shields. In addition we wish to thank Deb Court for her lively engagement with her Barebones Story Walk with the children.

Talking Circle for Parents has been very successful in helping parents to share their experiences with each other, and has been a helpful platform for exchange of views about coping with the problems faced by dyslexic children. This is arranged on a monthly basis, more or less, and the children have been given interesting practical activities at the same time by our volunteers.



Financial Review

There is a high degree of competition amongst charities for funding. With that in mind we are indebted to our sponsors and funders for their support.

For the year under review we acknowledge in particular with grateful thanks to:

Community Foundation £8,723 to fund the employment costs of a Project Co-ordinator

Private donation £3,000 to continue to fund administrative support

Simon Donald's entertainment event £1,211 received from ticket sales and auction

The fund-raising sub-committee meets on a monthly basis.

It helps the main board of Trustees make financial decisions about the activities of Dyslexia North East England, and to plan for controlled growth with financial stability. It also monitors and assesses bids for funding before submission.

Further grants are being applied for to enable our Project Co-ordinator to continue her work, which since she started in March 2016 has proved invaluable. This will enable us to continue the work and services of Dyslexia North East England from our new base in North Shields.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

It is vital that funding is obtained to secure our progression.

Excluding the grant for the Project Co-ordinator funding income has increased to £18,263 from £16,356 (excluding a grant of £8,865 for IT equipment).

Excluding the Project Co-ordinator employment costs, expenditure has increased from £13,273 to £22,783.

£7,200 is due to the rent cost of the Wallsend premises. (£500 per month + £100 VAT)

Although we are reporting a loss of £5,038 this can in the main be attributed to the rent cost which we are seeking to reduce in the next financial year following our move to North Shields.

There is £12,300 remaining in our designated fund which would cover at least two years rent.

It is also hoped that grant funding will show an increase as several applications are under review or in the pipeline.

Reserves Policy

The Board of Trustees recognises the need to maintain adequate unrestricted financial reserves to meet unforeseen contingencies.

At 30 September 2016 the Reserves stood at £35,071. The Trustees maintain a rolling projection for at least 12 months ahead and will continue to ensure that funding is sought from as wide a variety of sources as possible.

The Trustees will take all necessary steps to ensure that at no time in the foreseeable future, would it be possible for the ending of an income stream to seriously jeopardise our future so that we could continue to provide an effective and sustainable service.

In reviewing costs that would continue, should a significant reduction in income be experienced, our policy is to maintain unrestricted reserves at a level equivalent to at least 3 months core operating expenditure. At 30 September 2016 the unrestricted reserves are well in excess of this target level.

5. Plans for the Future of Dyslexia North East

Dyslexia North East England has received some exciting news that we will be able to relocate our Office base to Premises at the Cedarwood Community Centre, in North Shields.

This move will take place in December 2016, and we look forward to sharing an important role in the Community, and reaching out to dyslexics of all backgrounds. It will also be a new challenge, as we will need to find more staff and volunteers to help us deliver services to make a difference for dyslexics.

DYSLEXIA NORTH EAST ENGLAND

(A company limited by guarantee)

TRUSTEES AND DIRECTORS ANNUAL REPORT

For the year ended 30 September 2016

Our goals will be to:

- **Arrange a Dyslexia Matters Conference** on Saturday April 1st 2017 at the Josephine Butler Campus Academy in Ashington to raise awareness about Sensory Processing Disorders, and Mental Health issues, as well as coping strategies for dyslexics.
- **Support a greater number of dyslexics** with teaching, mentoring and community outreach sessions.
- **Extend our Work with Schools** by offering more Workshops to raise awareness and improve strategies to help dyslexics and teachers, as well as After School Sessions.
- **Expand provision to include new and unrepresented groups** such as dyslexics from ethnic minorities and dyslexics on low incomes.
- **Develop services** to support employers and employees at work and teachers in schools and colleges as well as for parents helping their children at home.
- **Providing family learning opportunities** and supporting families struggling to cope with dyslexia and behaviour issues.
- **Offering bespoke sessions for teenagers, young people and adults** who are unemployed and disengaged from work because of dyslexia.
- **Increasing the number of assessment appointments and interventions** that could help support dyslexics such as ICT and Cogmed memory courses, and handwriting sessions.

Dyslexia North East works hard to network with other agencies,



including the British Dyslexia Association, co-operation with Stephen Macdonald at Sunderland University and the Social Inclusion and Dyslexia Project in Sunderland. Also contacts in Teesside to help support dyslexics in Stockton, Darlington, Hartlepool and Middlesbrough.

Contacts have been made with teachers in Wooler, members of the Scottish Borders Dyslexia Group, Nunnykirk School for Dyslexics in Netherwitton, Gateshead College Art and Design students, and Local Libraries. There have been many other contacts where support and information has been shared by phone or email.

Further contacts with Colleges, Schools and Workplaces will be expanded in the future.

6. Small Companies Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

The Trustees and Directors of Dyslexia North East have read and approved this Annual Report,
Signed by:

Mr Roland J. Craig BEd (Hons) ACoT (SpLD) MCoT

Chairperson for Dyslexia North East

Signature:

Date:

DYSLEXIA NORTH EAST

A company limited by guarantee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 Sept 2016

I report on the financial statements of Dyslexia North East for the year ended 30 Sept 2016, which are set out on pages 11 to 19

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (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:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - h to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - h to prepare accounts which accord with the accounting records and 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 Charitieshave not been met ; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michelle Wright
Ellison Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date:

DYSLEXIA NORTH EAST

A company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING THE INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 Sept 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<u>Income from:</u>					
Donations and legacies	3	4,971	-	4,971	2,320
Charitable activities	4	-	5,088	5,088	8,865
Generating funds	5	5,099	-	5,099	4,655
Other income	6	8,701	-	8,701	9,340
Investment income	7	13	-	13	42
Total income		18,784	5,088	23,873	25,222
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	8	23,698	5,213	28,911	20,787
Total expenditure		23,698	5,213	28,911	20,787
Net income/(expenditure) and net movement in funds for the year		(4,913)	(125)	(5,038)	4,435
<u>Reconciliation of funds</u>					
Total funds brought forward		39,985	2,468	42,453	38,019
Total funds carried forward		35,071	2,343	37,415	42,453

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities

The notes on pages 13 to 19 form an integral part of these accounts.

DYSLEXIA NORTH EAST

A company limited by guarantee

Company number 06707963

BALANCE SHEET

As at 30 Sept 2016

	Note	£	Total 2016 £	£	Total 2015 £
Fixed assets					
Tangible assets	15		1,807		2,426
Total fixed assets			1,807		2,426
Current assets					
Debtors and prepayments	16	600		-	
Cash at bank and in hand		39,380		42,137	
Total current assets			39,981	42,137	
Liabilities					
Creditors: amounts falling due within one year					
	17	(4,373)		(2,110)	
Net current assets			35,608		40,027
Total assets less current liabilities			37,415		42,453
Net assets			37,415		42,453
Funds of the charity					
Unrestricted income funds			35,071		39,985
Restricted income funds			2,343		2,468
Funds of the charity			37,415		42,453

The trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with section 380 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its surplus or deficit for the financial year in accordance with the requirements of the Act relating to financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The notes on pages 13 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by: Roland Craig
Chair

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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

Dyslexia North East meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition no restatements were required.

c) Preparation of the accounts on a going concern basis

The charity reported an unrestricted surplus for the year of £7,013. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of providing support to the voluntary and community sector and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

i) Tangible fixed assets

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Musical instruments	-20%	straight line
Computer equipment	-20%	straight line

j) Pensions

The charitable company does not operate a pension scheme at present.

k) Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
3 Voluntary income				
<u>Donations</u>				
General donations	4,971	-	4,971	2,320
	<u>4,971</u>	<u>-</u>	<u>4,971</u>	<u>2,320</u>
4 Income from charitable activities				
<u>Income from grants and contracts</u>				
Big Lottery	-	-	-	8,865
Henry Smith NE Grants Fund (Community Found)	-	5,088	5,088	-
	<u>-</u>	<u>5,088</u>	<u>5,088</u>	<u>8,865</u>
5 Activites for generating funds				
Coffee	75	-	75	23
Membership fees	1,169	-	1,169	1,455
Fundraising	2,011	-	2,011	1,992
Tuition	614	-	614	960
Miscellaneous	1,230	-	1,230	225
	<u>5,099</u>	<u>-</u>	<u>5,099</u>	<u>4,655</u>
6 Other income resources				
Conference fees	50	-	50	2,755
Workshop fees	1,946	-	1,946	335
Assessment fees	6,705	-	6,705	6,250
	<u>8,701</u>	<u>-</u>	<u>8,701</u>	<u>9,340</u>
7 Investment income				
Bank interest	13	-	13	42
	<u>13</u>	<u>-</u>	<u>13</u>	<u>42</u>

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
8 Charitable activities				
<u>Direct costs</u>				
Conference costs	-	-	-	2,616
Workshop costs	1,450	-	1,450	1,050
Books and articles	257	-	257	184
Assessment fees	6,350	-	6,350	5,050
Children's activities	-	-	-	64
<u>Support costs</u>				
Licences/insurances	105	-	105	536
Office costs	1,676	-	1,676	6,893
Subscriptions	371	-	371	433
Rent	7,200	-	7,200	1,400
Sundries	1,192	-	1,192	447
Secretarial costs	3,443	-	3,443	1,654
Project coordinator costs	452	5,213	5,665	-
Training	90	-	90	-
Depreciation	620	-	620	52
<u>Governance costs</u>				
Professional fees	13	-	13	48
Accountancy & Independent examiner's fee	480	-	480	360
	<u>23,698</u>	<u>5,213</u>	<u>28,911</u>	<u>20,787</u>

Expenditure on charitable activities was £28,911 (2015: £20,788) of which £12,595 was unrestricted (2015: £13,273) and £16,316 was restricted (2015: £7,514)

	2016 £	2015 £
9 Net income/(expenditure) for the year		
This is stated after charging :		
Independent examiner's fees for reporting on the accounts	480	360
	<u>480</u>	<u>360</u>

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2016	2015
	£	£
Gross wages, salaries and benefits in kind	5,169	-
Employer's National Insurance costs	61	-
Employer's pension costs	258	-
	<u>5,489</u>	<u>-</u>

No employee received remuneration above £60,000 (2015: nil)

11 Trustee expenses

No trustees were paid expenses during the period (2015: £nil).

The charity trustees were not paid any other benefits from employment with the charity in the year (2015: £nil). No charity trustee received payment for professional or other services supplied to the charity. (2015: £nil)

The key management personnel of the charity comprise the trustees.

12 Staff Numbers

The average monthly head count was 0.5 staff (2015: no staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2016	2015
	Number	Number
The parts of the charity in which the employee's work		
Charitable activities	0.5	1.0
	<u>0.5</u>	<u>1.0</u>

13 Defined contribution pension scheme

The charity does not operate a pension scheme at present.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

15 Tangible fixed assets	Office furniture £	Computer equipment £	Total £
Cost			
Balance brought forward	1,026	1,452	2,478
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	<u>1,026</u>	<u>1,452</u>	<u>2,478</u>
Depreciation			
Balance brought forward	21	30	52
Depreciation charge for year	257	363	620
Disposals	-	-	-
Balance carried forward	<u>278</u>	<u>393</u>	<u>671</u>
Net book value			
Brought forward	<u>1,005</u>	<u>1,422</u>	<u>2,426</u>
Carried forward	<u>748</u>	<u>1,059</u>	<u>1,807</u>
16 Debtors and prepayments (receivable within 1 year)	2016 £	2015 £	
Prepayments			
Rent deposit	600	-	
	<u>600</u>	<u>-</u>	
17 Creditors and accruals (payable within 1 year)	2016 £	2015 £	
Pension	258	-	
Accruals			
Independent examination of accounts	480	360	
Other accruals	-	1,750	
Deferred income			
Community Foundation	3,635	-	
	<u>4,373</u>	<u>2,110</u>	

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

18 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
General fund	19,985	15,324	(12,595)	-	22,715
Designated fund - future rent & salary	20,000	3,460	(11,104)	-	12,357
Totals	39,985	18,784	(23,698)	-	35,071

Purpose of unrestricted funds

General unrestricted fund

This represents the 'free reserves' of the charity

Designated fund

This is to cover future rent and salary costs

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Big Lottery	336	-	-	-	336
Community Foundation/Reeds Fund & Hospital of God at Greatham	2,132	-	(2,132)	-	-
Henry Smith NE Grants Fund (Community Foundation)		5,088	(3,081)	-	2,007
Totals	2,468	5,088	(5,213)	-	2,343

Purpose of restricted funds

Big Lottery

For the purpose of IT equipment and training

Community Foundation/Reeds Fund & Hospital of God at Greatham

To meet the cost of administrative/secretarial support

Henry Smith NE Grants Fund (Community Foundation)

To meet the cost of a Project coordinator post for community projects

DYSLEXIA NORTH EAST

A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 Sept 2016

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Cash at bank and in hand	37,037	2,343	39,380
Tangible fixed assets	1,807	-	1,807
Other net current assets	600	-	600
Creditors (payable within 1 year)	(4,373)	-	(4,373)
	<u>35,072</u>	<u>2,343</u>	<u>37,415</u>