Company registration number SC153321 (Scotland)

Charity registration number SC000951 (Scotland)

DYSLEXIA SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

DYSLEXIA SCOTLAND

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DYSLEXIA SCOTLAND

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

During the reporting period, David Shaw stepped down as Chair of Dyslexia Scotland after serving since 2008. We are indebted to David for his excellent, dedicated service to the charity. We are also most grateful to Directors Mike Gibson, Chris Hughes, Andy Laverty and Karen McGill, all of whom stepped down during the year.

I am honoured to take on the role of Chair and delighted to welcome new Directors to the Board: Mary Berrill, Jennie Guise, Barry Macintyre and Sharon Stewart.

We can look back on this period with real pride in the progress we've made. Dyslexia Scotland may be a small organisation, but it continues to demonstrate impact far beyond its size.

This annual report highlights that impact through powerful, life-changing individual stories as well as evidence of national, systemic change. It shows clearly that our charity is both a thought leader and a driver of real progress across Scottish education, workers' rights and cultural inclusion.

Now imagine what more we could achieve with greater support: more funding, more staff, more volunteers.

If this report inspires you as much as it does me, please show your support. Change isn't just up to us – it's up to everyone in Scotland. Become a member, make a donation and share our work with others.

The more you champion what we do today, the more we can achieve tomorrow.

Peter Lederer
Chair

Dated: 28 August 2026

DYSLEXIA SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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 2019)".

Objectives and activities

Dyslexia Scotland works to create a dyslexia-friendly Scotland where everyone with dyslexia has their rights met and can reach their full potential.

We do this by empowering individuals through increased awareness, earlier identification and better conditions in education, work and life.

We influence systems and attitudes by working with schools, employers, policymakers and communities to reduce stigma, build confidence, and create opportunities for people with dyslexia to thrive.

Our four strategic aims are outlined in the Strategic Plan for 2022 to 2025:

1. To provide and promote high-quality services

2. To influence and achieve positive change at a national and local level

3. To give people with dyslexia an effective individual and collective voice

4. To ensure that Dyslexia Scotland is a sustainable, efficient and effective organisation.

Our strategic plan is available on our website at dyslexiascotland.org.uk/what-we-do.

Dyslexia Scotland's core services and activities include:

- a confidential national Helpline
- a national list of approved Assessors who carry out assessments to identify dyslexia and other associated difficulties
- a national tutor list
- training and information for people with dyslexia, parents and carers, educators, employers and other changemakers
- local and national engagement events
- a quarterly magazine for members
- a members' library
- websites and social media content
- campaigning.

Our achievements during the year

Aim 1: High quality services

In December, 35 practitioners received their awards for General Teaching Council for Scotland (GTCS) Professional Recognition in Dyslexia at a special ceremony. Since the programme's inception, 218 educators have taken part and 133 have gained their certification - far exceeding the initial expectations of the course's potential.

The practitioners who have completed the course and the 47 in the current cohort are adding to an ever-growing community of professionals equipped to identify and support learners with dyslexia in schools and colleges, and cascade knowledge throughout their learning communities.

In January, we launched an inspiring new initiative inviting young people to become official Young Dyslexia Scotland Changemakers. The campaign encourages young people to raise awareness of dyslexia in their schools and communities by putting simple ideas for inclusion into action.

Our sector-leading annual Education Conference sold out for the first time. The dynamic event included inputs from leading experts on reading and neurodivergence, with delegates describing the day as "moving and motivating".

Aim 2: Influencing change

This year, we've formed new partnerships and developed existing ones to advance our mission.

We responded to national consultations and forums, including the Edinburgh Airport Accessibility Forum, Scotland's Inclusive Communications Toolkit, Social Security Scotland's Inclusive Communications Group, Transport Scotland, Education Scotland and others.

As well as making changes on the ground, we're working directly with Scottish Government to address policy issues. In November, the then Cabinet Secretary for Education and Skills Jenny Gilruth MSP wrote to all Executive Directors of Education and Children's Services in Scotland, urging them to provide appropriate support for children and young people with dyslexia in schools. We expect this to be an annual update from now on and we will engage with the new Cabinet Secretary Mairi McAllan.

We're involved in three Cross-Party Groups in the Scottish Parliament (Dyslexia, Volunteering and Disability).

Dr Jeremy Law and PhD student Alexandra Boese from the University of Glasgow delivered insights on the Science of Reading at our Education Conference, ensuring that teachers' practice is informed by up-to-date academic insight.

For the first time, ten student teachers received scholarship funding to attend Dyslexia Scotland's national conference in November, thanks to sponsorship from the Cormack Consultancy Group (CCG).

More than 1,100 people signed an open letter backing Dyslexia Scotland's Manifesto calling on Scotland's main party leaders to commit to meaningful, lasting change for the dyslexic community. We have set out 3 'asks' in our manifesto which aim to deliver long-term social and economic benefits – improving education and employment outcomes while helping to close Scotland's poverty and attainment gaps.

Aim 3: Effective dyslexic voices

Sharing the real-life experiences of people with dyslexia is an important step in bringing about understanding. We've aimed to amplify individual and collective voices as a method for driving positive change.

We disseminated our research findings by exhibiting impactful posters of 'Towards a dyslexia-friendly Scotland?' at venues in Stirling and Glasgow.

We shared 84 real-life stories of people with dyslexia through speaking at events, podcasts and magazine and web articles. These help others know that they are not alone n their experiences.

Aim 4: Sustainability, efficiency and effectiveness

While our vision for a dyslexia-friendly Scotland is bold, our pace towards it has to be steady and sustainable.

Over the last year, we've explored ways to increase our ncome, including launching a new fundraising pack for supporters to raise money in aid of our work.

Sponsorship and support from Charles Cormack Consultancy and The Smiddy farm shop helped us to run an outstanding Education Conference for 252 educators.

A grant received in the previous year from HSBC UK is helping us to develop more teacher training modules to share the learning from the Sean Connery Foundation Dyslexia Initiative.

During 2025/26, professional advice was provided on a pro bono basis by the Playfair Consultancy Group covering competitor analysis, potential offerings to businesses and other income generation ideas. The Board has been assessing these recommendations and is also considering further consultancy support, using the social return on investment methodology, to strengthen the argument for increased government grant.

Case Studies

Case study: Charles Cormack Consultancy Group

Ten student teachers received scholarship funding to attend Dyslexia Scotland's national conference in November 2025, thanks to sponsorship from the Cormack Consultancy Group (CCG)

The innovat ve partnership aims to strengthen dyslexia education within teacher training programmes across Scottish universities.

Charles Cormack, Founder and Chairman of Cormack Consultancy Group, said: "It is vital that teachers understand how to identify children with dyslexia so appropriate support can be put in place as soon as possible. We have supported Dyslexia Scotland for a number of years and the work they do is so important in helping young people achieve their potential."

Case study: Young people from Trinity primary school in Edinburgh

In May 2025, pupils from one of the schools involved in the Sean Connery Foundation Dyslexia Initiative in Edinburgh attended the Cross-Party Working Group on Dyslexia at the Scottish Parliament to represent the school and all dyslexic learners.

They presented strategies and tools which help them as dyslexic learners, both generally and in school. They talked about different assistive technologies on their iPad, such as speech-to-text and having your iPad read to you. They also talked about things which help, such as Read Write Inc. Fresh Start. They were thrilled to share initiatives which they have implemented in the school to help dyslexic learners, such as the 'Breakout Space', a quiet space to learn more effectively.

The young people were delighted to have taken part in a Mission Dyslexia workshop with 'Super Paul' and were thrilled when Ambassador Paul McNeill invited them to speak at the Scottish Parliament.

Zara said: "It meant the world to me to be able to change people's lives and be an ambassador for people with dyslexia. We want to help to make change so that we can help other people with dyslexia and hope we can make a difference"

Georgia said: "It was such a good opportunity to go to Parliament and talk and listen about what is happening all around Scotland for other people with dyslexia. We really hope that what we spoke about will help to make a difference and allow young peop e with dyslexia to do all the amazing things they want to do."

Martha said: "It was such an exhilarating experience to be able to speak to all the important and influential people that were part of the Cross-Party Working Group. It has been amazing to have such brilliant feedback and to feel that we have so many amazing people supporting us and fighting for those who are dyslexic learners."

The staff who took the P6 students to the Parliament said they are incredibly proud of the learners who continue to be superb ambassadors for all learners with dyslexia. They also said that seeing these learners speak with such openness, honesty and confidence was inspirational and seeing the next generation raising awareness for dyslexic learners in the future was a wonderful thing to experience.

Financial review

A surplus of £16,946 arose during the year (2025: deficit of £24,987). During the year, eighteen branches (2024/25: eighteen) operated under the charity number of Dyslexia Scotland and are incorporated in the accounts. At the year end, £495,039 (2025: £478,093) of reserves were carried forward with restricted funds of £168,811 (2025: £82,625), unrestricted funds of £226.228 (2025: £295,468) and designated funds of £100,000 (2025: £100,000).

During the year, funding was received from the Scottish Government to engage consultants in the following areas: Helpline adviser training; Dyslexia Awareness week events; Tutor training; Parent masterclasses; Conference organisation; Panel training/fees for GTCS programme. Funding received from the Sean Connery Foundation was used to pay consultants involved in delivering the Sean Connery Foundation Dyslexia Initiative in partnership with the City of Edinburgh Council.

Reserves policy and Going Concern

The Board's Reserves policy is to seek to maintain its unrestricted reserves at a level at least equivalent to six months overhead costs. The Board reviews this policy regularly based on projections for income and expenditure, our current liabilities and an estimate of likely needs and risks over the next few years.

At present, our reserves are higher than the 6-month reserves policy as a precautionary measure due to the Scottish Government grant not being adjusted for inflation for many years and other grants coming to an end over the coming year. The Corra Foundation grant is due to end in March 2027; The Robertson Trust grant ended in October 2025. The Board would therefore need to use unrestricted reserves for core costs to continue to run the charity whilst sourcing alternate funding if some or all of the funding lines were not renewed.

During the year, we used a combination of unrestricted reserves together with part of our core Scottish Government grant and grants from The Robertson Trust and Eranda Rothschild Foundation to fund the three Development Officer posts. Taking into consideration the current financial crisis, the Board considers it wise to maintain sufficient unrestricted reserves to meet the anticipated increasing demand for support and services for children, young people and adults with dyslexia.

Principal Funding Sources

Dyslexia Scotland was the recipient of several significant donations in the financial year. These include: the continued funding for the Chief Executive post from Dr. Walter Scott; Eranda Rothschild Foundation grant for the National Development Officer post; funding from the Sean Connery Foundation towards our delivery costs for the Sean Connery Dyslexia Initiative in collaboration with the City of Edinburgh Council; a grant towards our running costs from The Robertson Trust; a number of charitable donations from individual supporters and fundraisers. We are extremely grateful to all these donors.

Other principal funding sources during 2025/26 were the Scottish Government (core grant as well as funding for the Addressing Dyslexia Toolkit, online modules, Dyslexia and inclusive practice Professional Recognition programme and implementation of the Making Sense review); Corra Foundation for core funding; donations and income generated by the activities of the charity, such as the Education Conference and training. Other than funding from the sources mentioned above, the principal funding sources have been unrestricted contributions to the core costs of the charity and as such have been applied in support of all its key objectives.

Investment Policies

Under the Memorandum and Articles of Association, the charity has the power to invest any money that the company does not immediately require in any investments, securities or properties. As there are limited funds for long-term investment, the Directors, having regard to the liquidity requirements of operating the charity and to the reserves policy, have operated a policy of keeping available funds in interest bearing bank accounts.

Risk management

The annual strategic review and forward planning day considers the risks to which the charity is exposed and identifies what needs to be in place to manage these risks through the year. The risks faced by the company fall into two categories, internal and external.

The Board of Directors completes a Risk Management Analysis each year and reviews it at regular intervals. Internal risks are minimised by the implementation of procedures for authorisation of transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company.

External risks relate largely to the continued funding of the company. The current economic climate inevitably presents challenges for Dyslexia Scotland, which the Board will manage and monitor. It is hoped that support from both private and public sectors will continue to be secured, to help mitigate the long-term financial impact of the financial crisis on the charity.

Any variation from the business plan has an associated risk assessment that is presented to the Board of Directors.

Structure, governance and management

Dyslexia Scotland, previously known as the Scottish Dyslexia Association, was formed in 1994 and is recognised as the main organisation representing the needs and views of dyslexic people in Scotland. Dyslexia Scotland is a company limited by guarantee, governed by its current Memorandum and Articles of Association dated 23 November 2021. It is registered as a charity with the Office of the Scottish Charity Regulator. .

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Directors

Peter Lederer (Chair)
David Shaw (Chair) (Resigned 12 January 2026)
Mary Evans
Chris Hughes (Resigned 12 June 2025)
Michael Gibson (Resigned 25 August 2025)
Andy Laverty (Resigned 17 December 2025)
Karen McGill (Resigned 17 December 2025)
Irene Lumsden (Chair of Council)
David McIntosh
Mary Berrill (Appointed 25 August 2025)
Jennie Guise (Appointed 25 August 2025)
Barry Macintyre (Appointed 26 August 2025)
Sharon Stewart (Appointed 7 August 2026)

Charity name Dyslexia Scotland

Charity number SC000951

Company number SC153321

Registered Office and Operational address Cameron House
First Floor
Forthside Way
Stirling
FK8 1QZ

Chief Executive and Company Secretary Cathy Magee

Auditors Thomson Cooper
3 Castle Court
Dunfermline
KY11 8PB

Bankers The Royal Bank of Scotland PLC
Alloa Branch
19 High Street
Alloa
FK10 1JF

Structure and Appointment of Directors

Dyslexia Scotland consists of the Board of Directors, the Members' Representative Council, local Branches, the Adult Networks and individual Members. In the reporting period, there were seven members of staff, all of whom were full time.

The Board is made up of a minimum of five and a maximum of twelve Directors, no fewer than two of whom are Council members nominated by the Council. The Members' Representative Council advises the Board. The Chair of Council was appointed to the Board in November 2020.

The Company Chair and Directors are elected at the Annual General Meeting. The Company Chair, who must be a member, acts as the Chair of the Board of Directors. Re-appointment of Directors by members at the Annual General Meeting may occur on a rolling basis following every three-year term served by each Director. The Directors may also co-opt other persons to the Board of Directors, with a limit of two persons at any one time.

Director induction and training

After election, an induction programme is offered to all new Directors. In addition, all Directors receive ongoing access to training as appropriate and an information pack that contains the Memorandum and Articles of Association, roles and responsibilities of being a director, and background information on the charity.

The full Board of Directors meets at least quarterly (in the reporting period it met four times, including the Annual Review Day). Strategic Plan Subgroups are responsible for implementing key aspects of the strategic plan. These Subgroups report to the Board of Directors and Council. The Board receives a finance report at each meeting. Progress against strategic objectives is discussed at each meeting. The Board has delegated powers to make certain day- to-day decisions regarding the charity's operations to the Chief Executive. A strategy and budget are agreed by the Board. The next 5-year Strategy spanning the 2026/27 to 2030/31 financial years was launched in April 2026.

Indemnity insurance cover for Trustees

The charity's insurance policy includes Trustees Indemnity Insurance for all its Trustees.

Pay policy for senior staff

The Board of Directors, who are the charity's trustees, and the Chief Executive, are the key management personnel in charge of directing, operating and running the charity and who have responsibility for the pay policy. All Directors give of their time freely and no Director received remuneration for their duties as Directors in the year. The details of the Directors' expenses and related party transactions are disclosed in Note 7 and Note 19 of the Accounts.

Staff salaries are reviewed annually and, subject to funds being available, staff salaries move up an incremental point each year, unless the staff member is at the top of a salary band. Staff salaries are also awarded a cost-of-living increase, if recommended by the Scottish Joint Council (SJC) local government/voluntary sector scales.

Branches

There were 18 branches active at the end of March 2026. Our annual Branch and Adult Network residential event every May provides an important networking opportunity for our dedicated volunteers to learn about national developments and share good practice with one another.

Related parties

Dyslexia Scotland works closely with the Scottish Government and other funding and strategic partners such as Education Scotland and the General Teaching Council for Scotland (GTCS) to manage and contribute to national projects. This includes the Addressing Dyslexia Toolkit, online modules and the Dyslexia and inclusive practice Professional Recognition programme for teachers.

Acknowledgements

Dyslexia Scotland is its people. We are our members, our community of people with dyslexia and changemakers, our President and Vice Presidents, our Ambassadors, our volunteers, our partners and collaborators, donors and sponsors, staff and Board of Directors.

Every individual and organisation who supports our cause deserves our thanks. Here are a few we want to highlight.

Grant Funders and Donors

Our sincere thanks go to the following grant funders and donors for their generous contributions towards our core costs, our staff salary costs, the Sean Connery Foundation Dyslexia Initiat ve, assessment funds and other initiatives to help dyslexic children and adults:

- The Scottish Government
- The Corra Foundation
- Eranda Rothschild Foundation
- Dr. Walter Scott
- The Sean Connery Foundation
- The Robertson Trust
- Cormack Consultancy Group

The Sean Connery Foundation also supported the Sean Connery Foundation Dyslexia Initiative in Edinburgh. Dyslexia Scotland acted as an 'agent' to transfer funding from the Sean Connery Foundation to the City of Edinburgh Council during the Initiative's 3-year funding period which ended in July 2025.

We are sincerely grateful to all our funders and supporters, including individual donors, those who raise money through sponsorship activities and provide important in-kind support.

Statement of trustees' responsibilities

The trustees, who are also the directors of Dyslexia Scotland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

P Lederer
Chair
Dated: 28 August 2026

B Macintyre
Finance Director
Dated:28 August 2026

DYSLEXIA SCOTLAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DYSLEXIA SCOTLAND

Opinion

We have audited the financial statements of Dyslexia Scotland (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities and Trustees Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended), Taxation legislation and Money Laundering.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, existence and timing of recognition of income and posting of unusual journals. Our audit procedures to respond to these risks included:

- Enquiries of management about their own identification and assessment of the risks of irregularities.
- Sample testing on the posting of journals.
- Reviewing meeting minutes.
- Detailed substantive testing on the completeness of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Senior statutory auditor exemption
Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Fiona Haro (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

31 August 2026

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DYSLEXIA SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds general 2026 £	Designated funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**2**	36,402	-	468,028	504,430	453,550
Charitable activities	**3**	60,180	-	-	60,180	54,010
Investments	**4**	7,635	-	-	7,635	8,000
Total income		104,217	-	468,028	572,245	515,560
Expenditure on:						
Charitable activities	**5**	173,457	-	381,842	555,299	540,547
Net (expenditure)/income for the year/ Net movement in funds		(69,240)	-	86,186	16,946	(24,987)
Fund balances at 1 April 2025		295,468	100,000	82,625	478,093	503,080
Fund balances at 31 March 2026		226,228	100,000	168,811	495,039	478,093

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DYSLEXIA SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds general 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	**2**	45,350	-	408,200	453,550
Charitable activities	**3**	54,010	-	-	54,010
Investments	**4**	8,000	-	-	8,000
Total income		107,360	-	408,200	515,560
Expenditure on:					
Charitable activities	**5**	170,788	-	369,759	540,547
Net (outgoing)/incoming resources before transfers		(63,428)	-	38,441	(24,987)
Net (expenditure)/income for the year/ Net movement in funds		(63,428)	-	38,441	(24,987)
Fund balances at 1 April 2024		358,896	100,000	44,184	503,080
Fund balances at 31 March 2025		295,468	100,000	82,625	478,093

DYSLEXIA SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**10**		1,147		3,306
Current assets					
Debtors	**11**	9,810		2,567	
Investments		-		63,000	
Cash at bank and in hand		590,755		489,334	
		600,565		554,901	
Creditors: amounts falling due within one year	**12**	(106,673)		(80,114)	
Net current assets			493,892		474,787
Total assets less current liabilities			495,039		478,093
The funds of the charity					
Restricted income funds	**14**		168,811		82,625
Unrestricted funds - general	**16**		226,228		295,468
Unrestricted funds - designated fund	**15**		100,000		100,000
			495,039		478,093

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 August 2026

P Lederer
Finance Director

B Macintyre
Finance Director

DYSLEXIA SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		93,786		(24,077)
Investing activities					
Purchase of tangible fixed assets		-		(1,104)	
Investment income received		7,635		8,000	
Net cash generated from investing activities			7,635		6,896
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			101,421		(17,181)
Cash and cash equivalents at beginning of year			489,334		506,515
Cash and cash equivalents at end of year			590,755		489,334

1 Accounting policies

Charity information

Dyslexia Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is Cameron House, First Floor, Forthside Way, Stirling, FK8 1QZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association , the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.The trustees have considered a period of 12 months from the date of approval of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Membership income is recognised on receipt or issue of an invoice, it is not deferred over the membership year due to the payment being non-refundable.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage, staff costs by the time spent.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 **Donations and legacies**

	Unrestricted funds general 2026 £	**Restricted funds 2026 £**	**Total 2026 £**	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	36,402	74,000	110,402	17,850	74,500	92,350
Grant Income	-	394,028	394,028	27,500	333,700	361,200
	36,402	468,028	504,430	45,350	408,200	453,550
Donations and gifts						
Gift Aid recovered	11,711	-	11,711	2,564	-	2,564
Other Donations over £1,000	14,420	2,000	16,420	9,078	2,500	11,578
Other Donations under £1,000	10,271	-	10,271	6,208	-	6,208
Dr Walter Scott	-	72,000	72,000	-	72,000	72,000
	36,402	74,000	110,402	17,850	74,500	92,350
Grants receivable for core activities						
Scottish Government - HQ Grant	-	200,000	200,000	-	200,000	200,000
Eranda Rothschild Foundation	-	46,000	46,000	-	-	-
Northwood Charitable Trust	-	-	-	-	10,000	10,000
Corra Foundation	-	52,500	52,500	-	52,500	52,500
Sean Connery Foundation	-	95,528	95,528	-	49,200	49,200
Robertson Trust	-	-	-	27,500	-	27,500
HSBC UK	-	-	-	-	22,000	22,000
	-	394,028	394,028	27,500	333,700	361,200

3 Charitable activities

	2026	2025
	£	£
Conference fees	27,919	18,254
Training income	9,312	8,675
Sundry income	2,601	8,295
Membership fees	20,348	18,786
	60,180	54,010

4 Investments

	2026	2025
	£	£
Bank interest - head office	7,635	7,829
Bank Interest - branches	-	171
	7,635	8,000

5 **Expenditure on charitable activities**

	Project 2026 £	Helpline & Advice 2026 £	Training & Conferences 2026 £	Total 2026 £
Direct costs				
Staff costs	40,611	205,561	85,126	331,298
Volunteer expenses	-	162	319	481
Training	-	-	1,584	1,584
Education conference costs	-	-	20,689	20,689
Branch costs	-	8,089	-	8,089
Dyslexia toolkit	8,472	-	-	8,472
Workshop expenses	-	-	7,060	7,060
Dyslexia awareness week	5,192	-	-	5,192
Website	-	1,121	2,207	3,328
Youth day expenses	-	-	1,729	1,729
Helpline development	-	3,464	-	3,464
Consultancy fees	-	9,430	18,565	27,995
Professional indemnity	-	1,092	2,150	3,242
Advertising	-	90	177	267
Books and publications	-	2,149	-	2,149
	54,275	231,158	139,606	425,039
Share of support and governance costs (see note 6)				
Support	7,197	80,516	6,189	93,902
Governance	12,110	16,952	7,296	36,358
	73,582	328,626	153,091	555,299
Analysis by fund				
Unrestricted funds - general	33,404	91,049	49,004	173,457
Restricted funds	40,178	237,577	104,087	381,842
	73,582	328,626	153,091	555,299

5 **Expenditure on charitable activities** **(Continued)**

Previous year:	**Project**	**Helpline & Advice**	**Training & Conferences**	**Total**
	2025	**2025**	**2025**	**2025**
	£	**£**	**£**	**£**
Direct costs				
Staff costs	32,779	196,675	81,697	311,151
Volunteer expenses	-	304	598	902
Training	-	-	974	974
Education conference costs	-	-	17,055	17,055
Branch costs	-	11,241	-	11,241
Dyslexia toolkit	8,935	-	-	8,935
Workshop expenses	-	-	9,150	9,150
Dyslexia awareness week	6,520	-	-	6,520
Website	-	1,050	2,067	3,117
Youth day expenses	-	-	2,499	2,499
Helpline development	-	2,580	-	2,580
Consultancy fees	-	12,941	25,477	38,418
Professional indemnity	-	970	1,910	2,880
Advertising	-	316	621	937
Books and publications	-	4,616	-	4,616
	48,234	230,693	142,048	420,975
Share of support and governance costs (see note 6)				
Support	9,018	73,298	4,457	86,773
Governance	10,208	15,620	6,971	32,799
	67,460	319,611	153,476	540,547
Analysis by fund				
Unrestricted funds - general	52,715	72,093	45,980	170,788
Restricted funds	14,745	247,518	107,496	369,759
	67,460	319,611	153,476	540,547

6 Support costs allocated to activities

	2026	2025
	£	£
Depreciation	2,159	2,652
Travel costs	329	873
IT support	4,788	4,788
Network and meeting costs	5,002	2,955
Premises costs	35,030	29,543
Office costs	38,948	39,071
Subscriptions	7,646	6,891
Governance costs	36,358	32,799
	130,260	119,572
Analysed between:		
Project	19,307	19,226
Helpline & Advice	97,468	88,918
Training & Conferences	13,485	11,428
	130,260	119,572

	2026	2025
Governance costs comprise:	£	£
Staff costs	17,656	16,639
Audit fees	9,600	8,160
Legal and professional	1,473	2,972
Premises costs	2,014	1,555
Office costs	4,341	2,689
Board and volunteer costs	1,085	419
Website and advertising	189	213
Professional indemnity insurance	-	152
	36,358	32,799

Staff costs, support costs and governance costs have been allocated on a direct basis or an estimate of time spent.

7 Trustees

During the period under review, one director received reimbursement for expenses incurred of £316 (2025 - £nil).

No other members of the board of directors received remuneration during the year or had any personal interest in any contract or transaction entered into by the charity during the year (2025 – £nil).

7 Trustees **(Continued)**

During the year five directors made donations totalling £8,520 (2025: £nil).

Four directors paid for membership of Dyslexia Scotland totalling £100 (2025: 6 directors totalling £115) and one director paid for the educational conference £100 (2025 : £nil).

8 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Charitable Projects	3	3
Administration and support	4	4
Total	7	7

Employment costs	2026 £	2025 £
Wages and salaries	307,585	288,801
Social security costs	25,394	23,205
Other pension costs	15,975	15,784
	348,954	327,790

The key management personnel of the charity comprises the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £98,876 (2025 - £93,605).

The company contributes to employees' defined contribution personal pension plans. The pension cost charge represents contributions payable by the company to those plans and amounted to £15,975 (2025 : £15,784) for the year. There were outstanding contributions of £3,304 (2025 : £2,799) at the balance sheet date.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£70,001 to £80,000	-	1
£80,001 to £90,000	1	-

9 Taxation

The company is a registered charity and is exempt from tax on income and gains arising from its charitable activities. No provision for taxation is considered necessary.

10 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2025	43,096
At 31 March 2026	43,096
Depreciation and impairment	
At 1 April 2025	39,790
Depreciation charged in the year	2,159
At 31 March 2026	41,949
Carrying amount	
At 31 March 2026	1,147
At 31 March 2025	3,306

11 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	1,440	515
Prepayments and accrued income	8,370	2,052
	9,810	2,567

12 Creditors: amounts falling due within one year

		2026 £	2025 £
Other creditors	**20**	3,303	65,798
Accruals and other creditors		103,370	14,316
		106,673	80,114

13 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,975	15,784

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Scottish Government Grant	-	200,000	(200,000)	-
Eranda Rothschild Foundation	-	46,000	(46,000)	-
Dr Walter Scott	-	72,000	(72,000)	-
Corra Foundation	-	52,500	(52,500)	-
Borders Assessment Fund	3,060	2,000	(500)	4,560
Sean Connery Foundation	57,565	95,528	(10,842)	142,251
HSBC UK	22,000	-	-	22,000
	82,625	468,028	(381,842)	168,811

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Scottish Government Grant	-	200,000	(200,000)	-
Dr Walter Scott	-	72,000	(72,000)	-
Corra Foundation	-	52,500	(52,500)	-
Borders Assessment Fund	2,610	2,500	(2,050)	3,060
Sean Connery Foundation	41,574	49,200	(33,209)	57,565
Northwood Charitable Trust	-	10,000	(10,000)	-
HSBC UK	-	22,000	-	22,000
	44,184	408,200	(369,759)	82,625

14 **Restricted funds** **(Continued)**

The Scottish Government Grant
The Scottish Government and Corra Foundation grants contribute to our core office, staff and administration costs to enable us to provide advice, support, training and information to people with dyslexia and those who support them.

The Scottish Government also funds the Addressing Dyslexia Toolkit, online modules, Dyslexia and inclusive practice Professional Recognition programme and implementation of the Making Sense review.

Dr. Walter Scott
Dr Walter Scott grant funds the CEO post and related costs.

Corra Foundation
Corra Foundation administers the core grant of £52,500, on behalf of the Scottish Government.

Borders Assessment Fund
This grant, donated by Charles Cormack Consultancy Group, enabled Dyslexia Scotland to provide free assessment support to young people, mainly but not restricted to the Borders area.

Sean Connery Foundation
The Sean Connery Foundation funded the costs of administering and supporting the Sean Connery Foundation Dyslexia Initiative in partnership with the City of Edinburgh Council.

Northwood Charitable Trust
This two year grant is for core funding and has been used to contribute towards the salary cost of the creative and digital post.

HSBC UK
This HSBC UK grant will fund the deve opment and dissemination of two online modules and Masterclass webinars for teachers on practical classroom strategies and inclusive practice, building on the learning from the Sean Connery Foundation Dyslexia Initiative

Eranda Rothschild Foundation
The Eranda Rothschild Foundation funded the National Development Officer.

15 Designated Funds

These are designated funds which are material to the charity's activities.

	At 1 April 2025	At 31 March 2026
	£	£
Training & Corporate Partnership Fund	50,000	50,000
Campaigns & Awareness Raising Fund	50,000	50,000
	100,000	100,000

Previous year:	At 1 April 2024	At 31 March 2025
	£	£
Training & Corporate Partnership Fund	50,000	50,000
Campaigns & Awareness Raising Fund	50,000	50,000
	100,000	100,000

Training & Corporate Partnership Fund
For the development of dyslexia training and an employment framework for corporate partners

Campaigns & Awareness Raising Fund
For campaigns and awareness raising related to the findings of the baseline survey

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General fund	295,468	104,217	(173,457)	226,228

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General fund	358,896	107,360	(170,788)	295,468

17 **Analysis of net assets between funds**

	Unrestricted funds 2026	Designated funds 2026	Restricted funds 2026	Total 2026
	£	£	£	£
Fund balances are represented by:				
Tangible assets	215	-	932	1,147
Current assets/(liabilities)	226,013	100,000	167,879	493,892
	226,228	100,000	168,811	495,039

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances are represented by:				
Tangible assets	869	-	2,437	3,306
Current assets/(liabilities)	294,599	100,000	80,188	474,787
	295,468	100,000	82,625	478,093

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	38,074	11,739
Between two and five years	29,989	8,085
	68,063	19,824

19 Related party transactions

Transactions with Trustees are detailed in Note 7. Otherwise, there were no other disclosable related party transactions during the year (2025 - none).

20 Sean Connery Foundation Agency Agreement

The Sean Connery Foundation Dyslexia fund ended July 2025 and the final transaction was the payment of grants already accounted for in other creditors in 2025 of £63,000. The final grant income was received in the 2024/25 year of £252,000. with the final grant awarded accounted for in the same period of £252,000. At 31 March 2025 £63,000 was included as other creditors to account for the unpaid element; this payment was made in the first quarter of 2025/26.

The charity did not benefit from these grants. The associated income, expenditure and balances held have not been included in the SOFA as income or expenditure or in the balance sheet.

21 Cash generated from/(absorbed by) operations	2026	2025
	£	£
Surplus/(deficit) for the year	16,946	(24,987)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,635)	(8,000)
Depreciation and impairment of tangible fixed assets	2,159	2,652
Movements in working capital:		
(Increase)/decrease in debtors	(7,243)	4,602
Increase in creditors	89,559	1,656
Cash generated from/(absorbed by) operations	93,786	(24,077)

22 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.