



To EDA General Assembly September 24th 2011.

External auditors report.  
European Dyslexia Association for the Years 2009-10.

I have taken part of EDA:s Statutes, the Minutes and reports from the General Assembly 2010 in Brugge, the Minutes of the Board meetings during 2009 - 2010 and partly for the year 2011. I have also taken part of the EDA:s communiqués and websites.

I have taken part of results for 2009-10; income statements, profit and loss accounts. Balance sheets with assets and debts for 090101 and 091231 as well as for 100101 and 101231. Notes on "doubtful amounts - unpaid customers "and notes on "Customer Aged Trial Balance" - both notes on unpaid membership subscriptions.

I have not seen copies of Bank account standings.

I have not been able to check the Accounts on location, due to geographical distance and practical difficulties. My belief is however that an audit in this case can be effective and valid since there are good openness and transparency in the Board activities and reports. The incomes and turnover are as well limited, and has no room for detailed and expanded external audit activities.

I have not taken part of the Draft budget for the following financial period as stated in the Statutes, Section IV, Article 16.

From the Financial reports you can read that the Total assets at the end of 2010 are € 26.329,98, of which € 7.972,65 are claims. In cash there is € 18.295,89 at Bank account no BBL 310-1239414-34.

The Profit for 2010 is € 11.165,14. The General Assembly must consider that this profit mainly consist of a temporary income from a KHBO Conference.

### **Conclusion**

After taken part of these documents I make the following conclusion.

The lack of resources in both funding/finances and administration are obvious and a hindrance to EDA:s development.

Another problem is Subscription payments. Too much of the assets are claims for membership subscriptions. Too many of the members do not fulfil their duties.

The Board has made a very good progress in the issue of establishing the EDA as a full-bodied NGO, recognized by EDF, UN and EU. I congratulate to this.

### **Recommendation**

Based on my conclusion I make the following recommendations.

The General Assembly and the Board should address a few basic and strategic issues in order to take EDA forward. In my opinion these issues are 1) funding and financing and 2) Information and members contact.

The General Assembly and the Board has to address the problem with unpaid subscriptions. There should/must be a difference in service and influence between those who pay and those who don't. I have noticed that the Board and GA have dealt with this problem the past years by excluding members and writing off debts, although it is far from solved. I think this problem can not entirely be solved by repression. The members must be stimulated to pay their subscriptions.

As I mentioned in my report 2008 I still think it is good tactics to focus on Internet information, services and social media. A good Internet service can help to communicate EDA:s purpose, aims and goals, which can contribute to solve the basic issues of funding and members participation. Internet services are cost efficient and can be a nod for members to communicate and interact and in this way strengthen the common cause. It can even, if properly handled, strengthen the members will to pay their subscriptions.

Finally, in my audit I have found no cause not to approve the activities of the Board, and the Balances and Accounts for the year 2009 and 2010. I recommend the General Assembly to approve it too.

Luxembourg September 23<sup>rd</sup> 2011

Sven Eklöf  
External Auditor