

Charity Registration No SC030472

Company Registration No. 209656 (Scotland)

MINDROOM
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2005



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COMPANIES HOUSE

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31/10/2006

MINDROOM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H K E S Dow R C Dow M Anderson L G Foa T Mackie
Secretary	K C W Howlett
Charity number	SC030472
Company number	209656
Principal address	Po Box 13684 MUSSELBURGH East Lothian EH21 1YL
Registered office	Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9AG
Accountants	Scott & Paterson Bruntsfield House 6 Bruntsfield Terrace EDINBURGH EH10 4EX
Bankers	Bank of Scotland 94 High Street MUSSELBURGH EH21 7TE CAF Bank 25 Kings Hill Avenue Kings Hill West Malling KENT ME19 4JQ

MINDROOM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2005

The Trustees present their report and accounts for the year ended 31 December 2005

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles, the Companies Act 1985 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005

Structure, governance and management

The charity is a company limited by guarantee and as such has no share capital. The charity changed its name on 16 April 2003 from Mindfield. The company, being a charity, is exempt from tax in accordance with section 505 of the Income and Corporation Taxes Act 1988.

The Trustees, who are also the directors for the purpose of company law, who served during the year were

H K E S Dow

R C Dow

M Anderson

L G Foa

T Mackie

S M H Wood

(Resigned 20 January 2006)

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board meet on a regular basis to discuss financial, marketing and fund raising matters which are performed by the various board members.

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

Objectives and activities

The company's objectives in the period were to promote, maintain and improve the public education by encouraging the study of conditions such as Attention Deficit, Hyperactivity Disorder and DAMP (Deficit in Attention, Motor skills and Perception) which cause learning difficulties.

The policies adopted in furtherance of these objectives were to organise, promote and manage lectures, workshops and seminars to promote the objects of the Company.

Achievements and performance

During the period the charity worked on planning a major conference in 2006.

The charity continued with its 'Leaflets of Hope' which are primarily aimed at employers. The project was commissioned by Dumfries and Galloway Council's HOPE service; the leaflets were written by Mindroom and funded by Jobcentre Plus. The leaflets were adapted in a project for the Royal Mail.

The charity is also working on a concept for a Mindroom clinic, a 'one stop shop' manned by a multi-professional team consisting of a paediatrician, psychologist, occupational therapist, speech therapist as well as an educator and a secretary.

Financial review

The directors are satisfied with the financial affairs of the company.

MINDROOM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

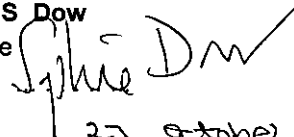
The directors consider that reserves at the current level will ensure that they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised

On behalf of the board of Trustees

H.K.E S Dow

Trustee

Dated


27 October 2006

MINDROOM

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF MINDROOM

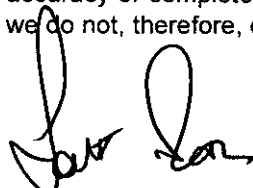
As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 December 2005, set out on pages 4 to 12, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

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

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet as at 31 December 2005 your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the charity is exempt from the statutory requirement for an audit for the year, and is not required to obtain an audit exemption report.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



Scott & Paterson

Chartered Accountants
Bruntsfield House
6 Bruntsfield Terrace
EDINBURGH
EH10 4EX

Dated 30 October 2006

MINDROOM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2005 £	Total 2004 £
<u>Incoming resources from generated funds</u>						
Donations and legacies	2	16,769		30,000	46,769	29,117
Activities for generating funds		235			235	8,489
Investment income	3	1,632			1,632	691
		18,636		30,000	48,636	38,297
Incoming resources from charitable activities	4					17,082
Other incoming resources	5	1,161			1,161	1,686
Total incoming resources		19,797		30,000	49,797	57,065
<u>Resources expended</u>						
Charitable activities						
Information and education		3,976		8,842	12,818	303
Website development costs			201		201	741
Workstep modernisation fund				1,001	1,001	7,394
Conference costs						27,806
Total charitable expenditure		3,976	201	9,843	14,020	36,244
Governance costs		650			650	553
Total resources expended		4,626	201	9,843	14,670	36,797
Net income/(expenditure) for the year/ Net movement in funds		15,171	(201)	20,157	35,127	20,268
Fund balances at 1 January 2005		39,303	201	1,620	41,124	20,655
Fund balances at 31 December 2005		54,474		21,777	76,251	40,923

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985

MINDROOM

BALANCE SHEET AS AT 31 DECEMBER 2005

	Notes	2005 £	£	2004 £	£
Fixed assets					
Tangible assets	11				201
Investments	12		1		
			<u>1</u>		<u>201</u>
Current assets					
Debtors	13	7,272		1,918	
Cash at bank and in hand		69,118		42,054	
		<u>76,390</u>		<u>43,972</u>	
Creditors amounts falling due within one year	14	(140)		(3,250)	
Net current assets			<u>76,250</u>		<u>40,722</u>
Total assets less current liabilities			<u><u>76,251</u></u>		<u><u>40,923</u></u>
Income funds					
Restricted funds	15		21,777		1,620
Unrestricted funds					
Designated funds	16				201
Other charitable funds			<u>54,474</u>		<u>39,102</u>
			<u><u>76,251</u></u>		<u><u>40,923</u></u>

The company is entitled to the exemption from the audit requirement contained in section 249A(1) of the Companies Act 1985, for the year ended 31 December 2005. No member of the company has deposited a notice, pursuant to section 249B(2), requiring an audit of these accounts.

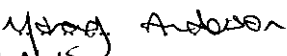
The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with section 221 of the Act, and
- (b) preparing accounts which give a true and fair view of the state of affairs of the company at 31 December 2005 and of its profit for the year then ended in accordance with section 226, and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

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BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2005

The accounts were approved by the Board on 27 October 2006


M Anderson
Trustee


H K E S Dow
Trustee

MINDROOM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 1985

1.2 Incoming resources

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Computer equipment	33% on cost
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1.4 Investments

Fixed asset investments represent the investment in the share capital of the subsidiary company and are stated at cost

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2005 £	Total 2004 £
Donations and gifts	16,769	30,000	46,769	29,117

3 Investment income

	2005 £	2004 £
Interest receivable	1,632	691

4 Incoming resources from charitable activities

	Total 2005 £	Total 2004 £
Grants receivable and conference costs		17,082

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

5 Other incoming resources

	2005 £	2004 £
Other income	<u>1,161</u>	<u>1,686</u>

6 Total resources expended

	2005 £	2004 £
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Charitable activities

Information and education

Activities undertaken directly

Support costs

Total

8,842	
3,976	303
12,818	303

Website development costs

Support costs

201	741
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Workstep modernisation fund

Activities undertaken directly

Support costs

Total

411	7,394
590	
1,001	7,394

Conference costs

Activities undertaken directly

Support costs

Total

25,711
2,095
27,806

14,020	36,244
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Governance costs

650	553
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14,670	36,797
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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

7 Support costs

	Information and development education £	Website development costs £	Workstep modernisation on fund £	Total 2005 £	Total 2004 £
Administration costs	3,976		590	4,566	2,398
Depreciation	-	201		201	741
	<u>3,976</u>	<u>201</u>	<u>590</u>	<u>4,767</u>	<u>3,139</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year

9 Employees

There were no employees during the year

10 Taxation

The company, being a charity, is exempt from tax in accordance with section 505 of the Income and Corporation Taxes Act 1988

11 Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2005 and at 31 December 2005	<u>2,223</u>
Depreciation	
At 1 January 2005	2,022
Charge for the year	<u>201</u>
At 31 December 2005	<u>2,223</u>
Net book value	
At 31 December 2005	<u><u> </u></u>
At 31 December 2004	<u><u>201</u></u>

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

12 Fixed asset investments

	Shares in subsidiary £
Cost at 1 January 2005	
Acquisitions at cost	1
Cost at 31 December 2005	1

Holdings of more than 10%

The company holds more than 10% of the share capital of the following companies

Company	Country of registration or incorporation	Shares held	
		Class	%
Subsidiary undertakings			
Mindroom Business Limited	Scotland	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

	Capital and reserves	Profit for the year
	£	£
Mindroom Business Limited	6	5

13 Debtors

	2005	2004
	£	£
Amounts owed by connected undertakings	7,028	
Other debtors	244	1,918

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

14 Creditors, amounts falling due within one year	2005	2004
	£	£
Other creditors	140	3,250

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes

	Balance at 1 January 2005	Movement in funds		Balance at 31 December 2005
	£	Incoming resources	Resources expended	£
Leaflets of Hope	1,620		(1,001)	619
Outreach Fund		30,000	(8,842)	21,158
	<u>1,620</u>	<u>30,000</u>	<u>(9,843)</u>	<u>21,777</u>

The Leaflet of Hope fund represents the balance of funds received to produce brochures commissioned by Dumfries and Galloway Council's HOPE Service and funded by Jobcentre Plus. The balance on this fund will be used for postage in the next year.

The Outreach Fund represents funds given by the Salveson Trust for the purpose of promoting the charity's outreach service. The Trustees intend to use the remainder of these funds in the year to December 2006.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	Balance at 1 January 2005	Movement in funds		Balance at 31 December 2005
	£	Incoming resources	Resources expended	£
Tangible fixed assets	201		(201)	
	<u>201</u>	<u></u>	<u>(201)</u>	<u></u>

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NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2005 are represented by				
Investments	1			1
Current assets	54,613		21,777	76,390
Creditors amounts falling due within one year	(140)			(140)
	<u>54,474</u>	<u></u>	<u>21,777</u>	<u>76,251</u>

18 Contingent liabilities

At 31 December 2005, the charity has no contingent liabilities

19 Related parties

The charity has a subsidiary company, Mindroom Business Limited. During the year the charity received funds on behalf of, and made payments for the subsidiary company. At 31 December 2005, the charity was due £7,028 by the subsidiary company.