

Charity Registration No SC030472

Company Registration No. 209656 (Scotland)

**MINDROOM**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**



# **MINDROOM**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

M Anderson  
H K E S Dow  
R C Dow  
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**

Baker Tilly Tax and Advisory Services LLP  
First Floor  
Quay 2  
139 Fountainbridge  
EDINBURGH  
EH3 9QG

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
KENT  
ME19 4JQ

Bank of Scotland  
94 High Street  
MUSSELBURGH  
EH21 7TE

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# MINDROOM

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# **MINDROOM**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2006**

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The Trustees present their report and accounts for the year ended 31 December 2006

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 was founded in 2001 and is a company limited by guarantee and as such has no share capital. The charity is governed by its Memorandum and Articles of Association. Being a charity it is exempt from tax.

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

M Anderson  
H K E S Dow  
R C Dow  
L G Foa  
T Mackie

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.

Trustees are appointed at board meetings on the basis of nominations received from existing Trustees. Consideration is given to specialist skills or knowledge, competence and overall suitability. New Trustees will receive an induction course covering their responsibilities and the aims of the Charity.

Trustees meet on a regular basis to discuss financial, marketing, fundraising and strategic matters.

The day to day running of the Charity is carried out by the various Trustees, together with a fulltime Outreach manager.

#### **Group Structure**

The Charity has a wholly owned non-charitable subsidiary, Mindroom Business Limited, whose activities and trading performance are discussed below.

#### **Risk Management**

Risks are identified, assessed and controls established throughout the year.

The key controls used include

- comprehensive strategic planning, budgeting and accounting
- clear authorisation and approval levels
- vetting procedures as required by law for the protection of children

#### **Objectives and activities**

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

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

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# MINDROOM

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2006**

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### **Achievements and performance**

A major conference, The Social Brain 2 See The Bigger Picture, was held at Glasgow Royal Concert Hall in 2006 and raised substantial funds

Our full time Outreach Manager is very valuable to us as, it enables the Charity to offer direct help and support by phone, email or in person, in response to individual requests and enquiries

We consider it vital to be able to offer quick, immediate and helpful attention to everyone who contacts us

### **Financial review**

The Trustees are satisfied with the financial affairs of the Charity The reserves are being held for the funding of a Mindroom Centre a one stop shop multi professional clinic providing diagnostic research and educational facilities

### **Plans for the future**

Mindroom is working to set up a groundbreaking Mindroom Centre, housing Research, Education and Clinic all under one roof

This promotes communication and collaboration between all involved parties, stimulates progress and saves valuable time Working closely with medical professionals we will work out a new template for an efficient and thoughtful clinical model, stimulated by the input of research and continuous education

It is intended that our model will contribute to society's accommodation and understanding of learning difficulties

The charity has identified the need for a professional feasibility study and a management consultant has been commissioned to undertake this The report will be available by the end of 2007

During the course of our work on the Mindroom Centre, we continue to create awareness of learning difficulties by collaborating with universities, employers, schools, educators, the medical profession, local authorities, social services, the arts world, professionals organisations and of course families

On behalf of the board of Trustees



**H.K.E.S. Dow**

Trustee

Dated 24 Oct 2007

# MINDROOM

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

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As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 December 2006, set out on pages 4 to 13, 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.

*Baker Tilly Tax and Advisory Services LLP*  
Baker Tilly Tax and Advisory Services LLP

Chartered Accountants  
First Floor  
Quay 2  
139 Fountainbridge  
EDINBURGH  
EH3 9QG

Dated

24/11/07

# MINDROOM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2006

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2006 £	Total 2005 £
<b>Incoming resources from generated funds</b>						
Donations and legacies	2	58,881		-	58,881	46,769
Activities for generating funds		466		-	466	235
Investment income	3	2,090			2,090	1,632
		61,437	-		61,437	48,636
Other incoming resources	4	-				1,161
<b>Total incoming resources</b>		<b>61,437</b>			<b>61,437</b>	<b>49,797</b>
<b>Resources expended</b>						
<b>Charitable activities</b>						
Information and education		2,994		21,777	24,771	12,818
Website development costs			203	-	203	201
Workstep modernisation fund						1,001
<b>Total charitable expenditure</b>		<b>2,994</b>	<b>203</b>	<b>21,777</b>	<b>24,974</b>	<b>14,020</b>
Governance costs		700	-		700	650
<b>Total resources expended</b>		<b>3,694</b>	<b>203</b>	<b>21,777</b>	<b>25,674</b>	<b>14,670</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>57,743</b>	<b>(203)</b>	<b>(21,777)</b>	<b>35,763</b>	<b>35,127</b>
Gross transfers between funds		(617)	617			
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>57,126</b>	<b>414</b>	<b>(21,777)</b>	<b>35,763</b>	<b>35,127</b>
Fund balances at 1 January 2006		54,474	-	21,777	76,251	41,124
<b>Fund balances at 31 December 2006</b>		<b>111,600</b>	<b>414</b>		<b>112,014</b>	<b>76,251</b>

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 2006

	Notes	2006 £	£	2005 £	£
<b>Fixed assets</b>					
Tangible assets	10		414		
Investments	11		1		1
			<u>415</u>		<u>1</u>
<b>Current assets</b>					
Debtors	12	1,527		7,272	
Cash at bank and in hand		112,322		69,118	
		<u>113,849</u>		<u>76,390</u>	
<b>Creditors amounts falling due within one year</b>	13	(2,250)		(140)	
<b>Net current assets</b>			<u>111,599</u>		<u>76,250</u>
<b>Total assets less current liabilities</b>			<u><u>112,014</u></u>		<u><u>76,251</u></u>
<b>Income funds</b>					
Restricted funds	14				21,777
Unrestricted funds					
Designated funds	15		414		
Other charitable funds			<u>111,600</u>		<u>54,474</u>
			<u><u>112,014</u></u>		<u><u>76,251</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 2006. 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

- ensuring that the company keeps accounting records which comply with section 221 of the Act, and
- preparing accounts which give a true and fair view of the state of affairs of the company at 31 December 2006 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.



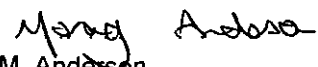
## MINDROOM

### BALANCE SHEET (CONTINUED)

**AS AT 31 DECEMBER 2006**

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The accounts were approved by the Board on 24th Oct 2007

  
M Anderson  
Trustee

  
HKES Dow  
Trustee

# MINDROOM

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

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### 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

	2006 £	2005 £
Donations and gifts	<u>58,881</u>	<u>46,769</u>

### 3 Investment income

	2006 £	2005 £
Interest receivable	<u>2,090</u>	<u>1,632</u>

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 4 Other incoming resources

	Total 2006 £	Total 2005 £
Other income	-	1,161

### 5 Total resources expended

	2006 £	2005 £
<b>Charitable activities</b>		
<u>Information and education</u>		
Activities undertaken directly	21,777	8,842
Support costs	2,994	3,976
Total	24,771	12,818
<u>Website development costs</u>		
Support costs	203	201
<u>Workstep modernisation fund</u>		
Activities undertaken directly		411
Support costs		590
Total		1,001
	<b>24,974</b>	<b>14,020</b>
<b>Governance costs</b>	<b>700</b>	<b>650</b>
	<b>25,674</b>	<b>14,670</b>

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 6 Support costs

	Information and education £	Website dev'tment £	Total 2006 £	Total 2005 £
Administration costs	2,994		2,994	4,566
Depreciation		203	203	201
	<u>2,994</u>	<u>203</u>	<u>3,197</u>	<u>4,767</u>

### 7 Trustees

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

### 8 Employees

There were no employees during the year

### 9 Taxation

The company, being a charity, is exempt from taxation

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 10 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 January 2006	2,223
Additions	617
	<hr/>
<b>At 31 December 2006</b>	<b>2,840</b>
	<hr/>
<b>Depreciation</b>	
At 1 January 2006	2,223
Charge for the year	203
	<hr/>
<b>At 31 December 2006</b>	<b>2,426</b>
	<hr/>
<b>Net book value</b>	
At 31 December 2006	<b>414</b>
	<hr/> <hr/>

### 11 Fixed asset investments

	£
<b>Cost at 1 January 2006 and at 31 December 2006</b>	<b>1</b>
	<hr/> <hr/>

#### 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	%
<b>Subsidiary undertakings</b>			
Mindroom Business Limited	Scotland	Ordinary	100

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 11 Fixed asset investments

(continued)

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

	Principle Activities	Capital and reserves £	Profit for the year £
Mindroom Business Limited		83	77

### 12 Debtors

	2006 £	2005 £
Amounts owed by connected undertakings	1,324	7,028
Other debtors	203	244

### 13 Creditors amounts falling due within one year

	2006 £	2005 £
Other creditors	2,250	140

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 14 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 2006	Movement in funds		Balance at 31 December 2006
	£	Incoming resources	Resources expended	£
Leaflets of Hope	619		(619)	-
Outreach Fund	21,158		(21,158)	
	<u>21,777</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 has been used for postage in the year.

The Outreach Fund represents funds given by the Salvesen Trust in the prior year for the purpose of promoting the charity's outreach service. The Trustees have used the remainder of these funds in the year.

### 15 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 2006	Movement in funds			Balance at 31 December 2006
	£	Incoming resources	Resources expended	Transfers	£
Tangible fixed assets			(203)	617	414
			<u>(203)</u>	<u>617</u>	<u>414</u>

# MINDROOM

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 December 2006 are represented by				
Tangible fixed assets		414		414
Investments	1			1
Current assets	113,849			113,849
Creditors amounts falling due within one year	(2,250)			(2,250)
	<u>111,600</u>	<u>(414)</u>	<u></u>	<u>112,014</u>

### 17 Contingent liabilities

At 31 December 2006, the charity has no contingent liabilities

### 18 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 2006, the charity was due £1,324 by the subsidiary company. Included within donations and gifts is £33,500 received from Mindroom Business Limited.