

**MINDROOM**

**Trustees Report and Financial Statements**

**For the year ended 31 December 2009**

**Charity Number: SC030472**

**Company Registration Number: SC209656**



## **MINDROOM**

### **Trustees' Report and Financial Statements**

**For the year ended 31 December 2009**

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#### **Trustees**

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

#### **Secretary**

K.C. Howlett

#### **Principal Address**

Po Box 13684  
Musselburgh  
East Lothian  
EH21 1YL

#### **Registered office**

Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9AG

#### **Independent Examiners**

Scott-Moncrieff  
Exchange Place 3  
Sempie Street  
Edinburgh  
EH3 8BL

#### **Bankers**

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

Bank of Scotland  
94 High Street  
Musselburgh  
EH21 7TE

**Charity No: SC030472**  
**Company No: SC209656**

## **MINDROOM**

### **Trustees' Report**

**For the year ended 31 December 2009**

The Trustees have pleasure in presenting their report for the year ended 31 December 2009.

This report is prepared in accordance with the accounting policies set out in Note 1 to the financial statements and complies with the Charity's Memorandum and Articles, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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.

Mindroom continues to work towards its 2020 vision of creating such awareness in this country that all children and adults with learning difficulties receive the recognition and help they need.

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 charity. All of the Trustees are members of the charity 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 the 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.

## **MINDROOM**

### **Trustees' Report - continued**

**For the year ended 31 December 2009**

#### **Achievements and performance**

Mindroom has kept a strong focus on continuing and consolidating our Direct Help and Support service, in response to the needs of individuals and families. Having set up the division in 2005, we have provided help and support to over a thousand families, with 240 contacting us in 2009. This support can be a simple email information exchange or a long term commitment to support parents in finding appropriate school provision at a time of transition. Funding for this is still challenging to find, and we are encouraged by the growing impact of our Direct Help and Support service.

Mindroom worked towards achieving Continuous Professional Development provider status in 2009, in a year where 550 professionals accessed our training.

Planning of our 3<sup>rd</sup> international conference at Glasgow Royal Concert Hall 29 – 30<sup>th</sup> March 2011, No Mind Left Behind 2011 started in earnest this year. Over 50 leading world experts have accepted the invitation to speak at the two day event. Mindroom will continue to ensure that the information exchanged at No Mind Left Behind 2011 will be available to as wide an audience as possible by allowing global accessibility using Virtual Conferencing facility.

Discussions began with both Royal Hospital for Sick Children in Edinburgh and in Glasgow (Yorkhill) for Mindroom be involved in the blueprint for the reprovision of two new hospitals being planned for 2013 and 2014.

Our collaborative engagements with other organisations continue to play an important role in our work and this year saw both the Scottish Government and the Scottish Labour Party consulting Mindroom on the issue of Learning Difficulties, as well as continued involvement with Cross Party Groups at the Scottish Parliament, and becoming a member of the coalition, for Scotland's Disabled Child.

Our website continues to be an important source of information. In 2009, over 12,000 unique visitors from 40 different countries visited our site.

Mindroom again facilitated summer camps for young adults with learning difficulties in Scotland, through Camp Kasper.

A radio drama documentary featuring Mindroom was nominated to Mental Health Awards at BAFTA.

Mindroom continues to work towards creating a groundbreaking Mindroom Centre, housing Research, Education and Clinical expertise under one roof.

#### **Plans for the future**

Mindroom will be able to share its expertise to support families through greater involvement with Hospitals for Sick Children in Edinburgh and Glasgow (Yorkhill). This support will commence immediately with Mindroom availability at specific clinics, as well as supporting the planning to ensure the new environment is aware of the impact on those with learning difficulties

Expansion of our Direct Help and Support service is required, due to the number of people contacting us, and also we are planning The Mindroom Road Show – taking our Direct Help and Support on tour throughout Scotland, thus reaching remote areas, as well as families who are unable to travel. Funding is a key requirement for delivery. Mindroom would like to increase the accessibility and dynamism of our website to allow us to engage more with our visitors and communicate with our supporters.

Mindroom will update and reprint our information packs It Takes All Kinds of Minds, 80,000 have been distributed.

Mindroom will continue to plan No Mind Left Behind, 29 – 30<sup>th</sup> March at Glasgow Royal Concert Hall, 2011, and ensure financial sustainability by obtaining sponsorship and exhibition income.

Mindroom will inform decision makers by continuing to attend appropriate Cross Party Groups at the Scottish Parliament.

## **MINDROOM**

### **Trustees' Report - continued**

**For the year ended 31 December 2009**

Mindroom will aim to achieve Continuous Professional Development status for teachers and allied education professionals as well as health professionals.

Plans for our groundbreaking Mindroom Centre, housing Research, Education and Clinical expertise under one roof, are ongoing.

The concept will promote communication and collaboration between all parties, to the ultimate benefit of the individual. Mindroom will develop, together with relevant expertise a new template for an efficient and thoughtful clinical model, stimulated by research and continuous education.

#### **Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

10 March 2010

  
..... Trustee  
H.K.E.S. Dow

## **MINDROOM**

### **Independent Examiner's Report to the Trustees of Mindroom**

I report on the accounts of the charity for the year ended 31 December 2009, which are set out on pages 6 and 7 and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of Mindroom for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (the Regulations). The charity trustees consider that the audit requirement of the Companies Act 2006 and Regulation 10(1) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that accounts are prepared which agree with the accounting records and the requirements of Regulation 8 of the 2006 Accounts Regulations, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Gill Donald*

**Gillian Donald  
Scott-Moncrieff  
Chartered Accountants  
Exchange Place 3  
Sempie Street  
Edinburgh  
EH3 8BL**

*15 June*      **2010**

# MINDROOM

## Statement of Financial Activities Including income and expenditure account

For the year ended 31 December 2009

	Notes	Unrestricted Funds £	Designated Funds £	2009 Total £	2008 Total £
<b>Incoming resources</b>					
Donations and legacies		12,226	-	12,226	5,265
Activities for generating funds					
- Fundraising		2,668	-	2,668	4,870
Investment income	2	1,324	-	1,324	6,227
<b>Total incoming resources</b>		<b>16,218</b>	<b>-</b>	<b>16,218</b>	<b>16,362</b>
<b>Resources expended</b>	3				
Costs of generating funds		10,285	-	10,285	3,613
Charitable activities		44,898	179	45,077	73,083
Governance costs		1,853	-	1,853	1,697
<b>Total resources expended</b>		<b>57,036</b>	<b>179</b>	<b>57,215</b>	<b>78,393</b>
Net (outgoing) resources before transfers		(40,818)	(179)	(40,997)	(62,031)
<b>Net movement in funds</b>		<b>(40,818)</b>	<b>(179)</b>	<b>(40,997)</b>	<b>(62,031)</b>
Total funds brought forward	11,12	89,322	179	89,501	151,532
<b>Total funds carried forward</b>	11,12	<b>48,504</b>	<b>-</b>	<b>48,504</b>	<b>89,501</b>

All the results relate to continuing activities.

The notes on pages 8 to 11 form part of these accounts

# MINDROOM

## Balance Sheet

As at 31 December 2009

	Notes	2009	2008
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	7	-	179
Investments	8	1	1
		<u>1</u>	<u>180</u>
<b>Current assets</b>			
Debtors	9	5,062	5,071
Cash at bank and in hand		46,986	88,860
		<u>52,048</u>	<u>93,931</u>
<b>Creditors:</b> amounts falling due Within one year	10	(3,545)	(4,610)
		<u></u>	<u></u>
<b>Net current assets</b>		48,503	89,321
		<u></u>	<u></u>
<b>Net assets</b>		48,504	89,501
		<u></u>	<u></u>
<b>Income Funds</b>			
Designated funds	11	-	179
Unrestricted funds	12	48,504	89,322
		<u>48,504</u>	<u>89,501</u>

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2009. No member of the charity has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with section 386 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 2009 and of its deficit for the year then ended in accordance with sections 394 and 395, and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the charity.

The financial statements were approved by the Trustees on 10 June 2010 and signed on their behalf by

M. Anderson Trustee  
M. Anderson

H.K.E.S Dow Trustee  
H.K.E.S Dow

Company Registration No SC209656

The notes on pages 8 to 11 form part of these accounts



**MINDROOM**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2009**

**1. Accounting policies**

**Basis of accounting**

The accounts have been prepared in accordance with applicable accounting standards in the United Kingdom, with Charities Accounts (Scotland) Regulations 2006, Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) and the Companies Act 2006.

**Incoming resources**

Income consists principally of donations and legacies and is recognised when it meets the criteria of certainty, measurement and entitlement. Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

**Resources expended**

Expenditure is recognised when a legal or constructive obligation has been entered into and has been charged directly to charitable expenditure, cost of raising funds or governance costs.

Cost of generating funds consists of fundraising consultancy fees and the cost of providing support for fundraising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

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

**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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**Investments**

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

**2. Investment income**

	2009 £	2008 £
Interest receivable	1,324	6,227
	<hr/>	<hr/>

# MINDROOM

## Notes to the Financial Statements - continued

For the year ended 31 December 2009

3. Allocation of expenditure	Cost of generating funds £	Charitable activities £	Governance costs £	Total at 31 December 2009 £
Information and education	-	34,986	-	34,986
Advocacy	-	5,421	-	5,421
Consultancy	10,230	-	-	10,230
General administration expenses	55	4,491	-	4,546
Independent examiners fee	-	-	1,550	1,550
Other governance costs	-	-	303	303
	<hr/>	<hr/>	<hr/>	<hr/>
	10,285	44,898	1853	57,036
	<hr/>	<hr/>	<hr/>	<hr/>
2008	3,613	73,083	1,697	
	<hr/>	<hr/>	<hr/>	

### 4. Trustees

None of the Trustees received any remuneration or reimbursement of expenses during the year.

### 5. Employees

There were no employees during the year.

### 6. Taxation

The company, being a charity, is exempt from taxation.

### 7. Tangible fixed assets

	Computer equipment £
<b>Cost at 1 January and 31 December 2009</b>	3,379
	<hr/>
<b>Depreciation</b>	
At 1 January 2009	3,200
Charge for the year	179
	<hr/>
<b>At 31 December 2009</b>	3,379
	<hr/>
<b>Net book value</b>	
At 31 December 2009	-
	<hr/>
At 31 December 2008	179
	<hr/>

# MINDROOM

## Notes to the Financial Statements - continued

For the year ended 31 December 2009

<b>8. Fixed asset investments</b>	<b>£</b>
<b>Cost at 1 January and at 31 December 2009</b>	<b>1</b>

### 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

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

	Principle activity	Capital and reserves	Loss for the year
		£	£
Mindroom Business Limited	Trading activities and conferences	46	(14)

The charity has not prepared consolidated accounts in accordance with the SORP as the gross income of the group is less than the mandatory threshold for consolidation.

<b>9. Debtors</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Amounts owed by connected undertakings	4,514	4,429
Other debtors	548	642
	<u>5,062</u>	<u>5,071</u>
<b>10. Creditors: Amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Other creditors	3,545	4,610

# MINDROOM

## Notes to the Financial Statements - continued

For the year ended 31 December 2009

### 11. 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 2009 £	Movements in funds Incoming resources £	Resources expended £	Balance at 31 December 2009 £
Tangible fixed assets	179	-	(179)	-
	<u>179</u>	<u>-</u>	<u>(179)</u>	<u>-</u>

### 12. Analysis of net assets among funds

	Unrestricted funds £	Designated funds £	Total £
Balances at 31 December are represented by:			
Tangible fixed assets	-	-	-
Investments	1	-	1
Current assets	52,048	-	52,048
Creditors: amounts falling due within one year	(3,545)	-	(3,545)
	<u>48,504</u>	<u>-</u>	<u>48,504</u>

### 13. Contingent liabilities

At 31 December 2009, the charity had no contingent liabilities.

### 14. 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 2009, the charity was owed £4,514 (2008: £4,429) by the subsidiary company.