



**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

Mindroom is an independent Scottish charity committed to raising awareness of all types of learning difficulties. We provide practical advice, essential information and tailored support for parents, professionals and others who care for children and young people

Oli, who is supported by Mindroom, taking part in the Queen's Baton relay ahead of the Glasgow Commonwealth Games in 2014

What parents say about us ...

"Thank you for everything. You've made a huge difference to my son's schooling."

"Having support and practical help has given me knowledge and confidence."

"Mindroom has filled a gap where it seemed no-one else could help and their attendance at meetings has been vital."

THURSDAY



SCT
S48CXEI8
28/05/2015
COMPANIES HOUSE
#399

Legal and administrative information

Trustees

Robin Dow (Chair)
Sophie Dow
Fiona Forbes (resigned May 2014)
John Frame
Thorold Mackie
Irene Steel (Treasurer)
Winifred Wood

Registered office

Norton Park
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Company Secretary

Lorna Burnet



Independent Examiner

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Chief Executive

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A registered Scottish charity SC030472

A company limited by guarantee and registered in Scotland SC209656

*Mindroom thanks the young people and their families who
have provided photographs for this publication*

“It’s only recently that people are waking up to the critical importance of early and effective support for children with learning difficulties. Mindroom’s always known that, and it’s been at the forefront of new ideas and research. It’s great work, changing young peoples lives and their learning, and deserves every support.”

Rory Bremner

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2014

Mindroom exists because of the determination of parents in the year 2000 who needed support for their children. Our vision of a world where everyone with a learning difficulty gets the recognition and help they need has been a driving force for volunteers and staff ever since.

Unless you have close connections with a child who has additional support needs it may be very difficult to understand the reality of day-to-day life where spending a half day at school is an achievement and overworked and under-resourced services struggle to help everyone. Parents feel guilt, frustration and

helplessness and need someone who can stand alongside them.

Mindroom is different to many organisations because we work with young people whether they have a diagnosis or not. Sadly, obtaining a diagnosis can take years and families need help immediately. Complications often arise because individuals commonly have coexisting conditions. We address this by taking a holistic approach that benefits each individual and those involved in caring and providing daily support.

Since 2000, Mindroom has played a steadily increasing part in supporting families by enabling parents to access better support for their children.

The opportunity to receive independent support offers hope, reduces family stress and brings about better outcomes for the child.

We help families through a maze of issues and access essential services across health, social care, education and voluntary agencies. Our

"I referred a client to Mindroom because of unresolved difficulties with educational authorities and the lack of recognition of my client's additional support needs. Mindroom's expertise, knowledge and understanding of current legislation and policy was instrumental in getting this situation resolved and ensuring an appropriate support plan was implemented within GIRFEC guidelines."

Glasgow Carers' Centre

experienced team meets a vital frontline need for children and families, offering early intervention, providing information and advice, guiding them through official meetings, drafting responses and researching opportunities to improve their lives. We train parents, staff and volunteers, work collaboratively and influence national policy.

We view a learning *difficulty* as an obstacle and a learning *disability* as something that incapacitates. So to us, a learning difficulty is a significant, lifelong condition that starts before adulthood, affects development and leads to help being required to understand information, learn skills and cope independently. In many cases, these 'obstacles' can be reduced with the right support and strategies.

Many of the children and young people we help have coexisting conditions and dual diagnoses which may also include a psychiatric condition or physical disability. Hence the need for Mindroom to keep its definition wide so as to be inclusive in the support we offer.

The most common conditions which may give rise to learning difficulties include ADHD (Attention Deficit Hyperactivity Disorder), autism spectrum disorders including Asperger syndrome, DCD (Developmental Coordination Disorder), dyslexia and Tourette syndrome.

Mindroom's strategic direction has been shaped by our goal to see every child with a learning difficulty appropriately supported by 2020. To this end we press forward in three areas:

- **Direct help and support** – working with families that have one or more children with a learning difficulty as well as young adults, some of whom we have supported since childhood.
- **Training and information** – providing sessions for professionals and volunteers from other organisations as well as parents and carers, plus our website, social media and

printed literature activity.

- **Influencing** – participating in statutory and third sector groups so we can persuade government and other agencies to invest appropriately in supporting those with learning difficulties and achieve our strategic goal.

Mindroom's trustees have pleasure in presenting this report and accounts for the year ending 31 December 2014. Where appropriate, items of interest that have occurred since then have been included and dated.

This report and 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 2006 and *Accounting and Reporting by Charities: Statement of Recommended Practice*, issued in March 2005.

Visitors to St Andrew Square ponder the mysteries of the human brain at "The Brain—Is Wider than the Sky—" exhibition, a collaboration between Mindroom and the University of Edinburgh

The need

Most experts agree there are at least five children with some form of learning difficulty in every school class in Scotland. Less than 7% of people with a learning disability are in paid work.¹

Between 20% and 30% of the Scottish prison population has a significant learning difficulty.²

In 2013 national statistics indicated there were 673,530 pupils in Scotland's local authority primary, secondary and special schools and grant aided schools. Of those 131,621 were identified as having an additional support need: around 19.5% of all pupils (*source: Scottish Government*). Whilst this includes physical disability as well as conditions related to learning difficulties, it is an indication of the level of need. Furthermore, there will be others who have a condition not

"I wouldn't have had the knowledge or confidence to challenge the education authority without Mindroom."

Parent

severe enough to fit official criteria. In reality, families are faced with a postcode lottery pattern of provision and staff who may have little experience or specific training in practical strategies to overcome learning difficulties.

Research reported by the BBC in June 2014 claimed that autism – one of the conditions that can give rise to learning difficulties – costs the UK £32 billion each year, more than heart disease, stroke and cancer combined. Lead researcher Professor Martin Knapp, of the London School of Economics, said there is a clear need for more effective interventions to treat autism, ideally in early life, to make the best use of scarce resources. "We need to use our resources earlier, identify people earlier and try to provide therapies and support that make it easier to manage the condition," he told BBC News.

AWAITING PHOTO

Lucas, who has been supported by Mindroom since 2011. We helped negotiate the right school placement for Lucas's needs and will continue to support the family

¹ Mencap Employment Briefing, 2011; ² Prison Reform Trust, 2007

2014 – The Salvesen Mindroom Centre

Although a formal media launch did not take place until February 2015, the vital decision about funding was made in late 2014 and preparatory work began. Children and young people with learning difficulties are set to benefit from what will be a £5 million research and support centre at the University of Edinburgh in association with Mindroom.

Funding for this virtual centre has been generously donated by businessman and philanthropist Alastair Salvesen and his wife, Elizabeth.

The Salvesen Mindroom Centre will help children like Ruairi (left, with brother Murray) and his family to access the support they need—from diagnosis to delivery of the services that will make a difference through school and beyond

The Salvesen Mindroom Centre will be a unique collaboration between the university, Mindroom and NHS Lothian. Staff at the centre will work closely with key partners in the NHS, education

and children's and families services. They will advance research, diagnosis, assessment and treatment, as well as progressing intervention and community outreach.

Our share of the funding will double the size of our Direct Help and Support team and enable a chief executive and a communications and administration manager to be appointed. This will enable Mindroom to play its full part in the centre's work.

Establishing such a centre is an integral part of our ongoing vision to bring individuals and organisations together to serve children and young people with learning difficulties better.

2014 – Direct Help and Support

Our Direct Help and Support (DHS) team guides families through a maze of issues so they gain access to essential support from health, social care, education and voluntary agencies. It meets a vital frontline need with information and advice about practical strategies that will improve the quality of life. Parents are supported through official meetings and helped to draft reports and appeal documents. Advice is given about care planning and every effort is made to ensure a child receives all the support he or she needs. We maintain contact with families, as we have found support needs can recur at particular times in a child's life; for example, when needing to change education provision or because the effects of different conditions alter with age. Families are supported in taking forward appeals to Additional Support Needs Tribunals when appropriate.

During 2014 we helped more than 400 families. This is over 100 families more than in 2013. We plan to work with three times this number by the end of 2017.

Our DHS team is led by a qualified senior speech and language therapist with significant experience in special needs service delivery and consultancy. The additional funding resulting from the Salvesen Mindroom Centre will enable an additional three team members to be appointed in 2015, making a six-strong team with a multidisciplinary background including experience of residential, education and community social work; educational special needs including dyslexia and disability advice; needs assessment; training and mentoring; and care provision.

DHS team member Lisa Ross (left) and head of DHS Mig Coupe (centre) with parents at Mindroom's monthly parents and carers meeting

Information management and workload

The table below shows the increasing caseload since the Direct Help and Support service began. The figures show workload prior to the introduction of a computerised information management system.

Date	Number supported
31/12/10	25
31/12/11	100
31/12/12	114
31/12/13	238

Individuals and their families receive support ranging from monthly follow ups to daily intensive email exchanges or phone calls, home visits, support at multiagency meetings, and regular contact with other professionals. Families

are helped to take forward appeals to Additional Support Needs Tribunals when appropriate. The vast majority of our DHS work is on behalf of those at school or who are preschool age (75% are preschool or primary age). Geographically, our team provides personal support to families throughout Scotland, with telephone and email advice given throughout the UK as well as internationally.

During 2014 a new computerised information relationship system was designed and installed to support the increasing number of cases, facilitate communication with partner organisations, and provide the means to monitor and evaluate casework generally. This replaced paper based record keeping and will improve our case management, enhancing the tailored support we provide to families. Administration will be more streamlined and it will be possible to

provide a more comprehensive dataset. It will also allow us to monitor trends, plan and manage resources more effectively, and better track complexity and changing support demands as children's and young people's situations develop and change.

The installation of the new system has enabled us to be more detailed about the way in which we record the families with whom we work. For example, there are now four categories ranging from minimal to intensive that describe the support required for an individual. The second part of 2014 was a time when we moved from one counting method to another, beginning to operate under these new definitions. We expect to be able to report on them from summer 2015 onwards.

What is beyond doubt is that our casework has increased by more than the 10% target we had set ourselves. For example, the 238 case files (228 families and 10 adults) counted at the end of 2013 had increased to 263 (253 families and 10 adults) by 31 March 2014.

Typically an enquiry will come from a parent, carer or professional – for example a teacher – and will be taken by an office based team member who will either provide information and telephone support (i.e. minimal level support) or refer to team members who provide the one-to-one element of the DHS service—two staff members in 2014. Support may escalate to an intermediate level, where we will be providing regular advice which may include attending several meetings as well as working with parents and researching solutions for them. Intensive support refers to cases where our involvement may mean helping parents appeal to Additional Support Needs Tribunals as well as attending a series of meetings and advising professionals

concerned with care provision. It is likely to be our team members who provide the 'joined-up thinking' needed to make sense of services run by different agencies.

The DHS team took part in almost 700 meetings during the year. Around 90% were connected with the children and young people Mindroom exists to help. Many took place on school premises; some were in homes, and others in the offices of the agencies providing care. Parents also visited the Mindroom office or were 'met' during telephone calls lasting typically for at least an hour.

The remaining 10% were the training and information sessions the team provide, plus parent groups and attendance at meetings such as those held by fSDC (For Scotland's Disabled Children) and parliamentary cross party groups.

Jordan has been supported by Mindroom since 2013. We were instrumental in securing the right support for him within school and are now working on his transition plan

Monitoring and evaluation

We operate supervisory and appraisal systems which are integrated with continuous professional development. Our casework meetings provide an opportunity to compare notes and support each other. Feedback is sought on an *ad hoc* and systematic basis from families and professional colleagues. Routine management operates through regular trustee and internal meetings. We have a 3-year strategic plan which generates yearly operational plans. Reports need to be made to funders and we measure what we do against externally sourced advice and research.

"Without the support of Mindroom, I believe both our child and ourselves would no longer be here. They have been invaluable in getting things in place in school to make sure it works for our son. I am and will be eternally grateful to Mindroom for giving me the courage and inspiration to fight for my child's rights and every other child's rights in our community. I feel that I've given them lots of challenges to help with which they have continually supported beyond the call of duty."

Parent of 14 year old on the autistic spectrum

2014 – Training and information

We provided 23 sessions attended by 479 people, as follows:

Workshop	Attendance	Comments
REACH, South Lanarkshire (two sessions)	14 total	<i>"Two excellent workshops delivered."</i>
PRTLCC Hamilton, Dalserf	16	
Argyll Carers	60	<i>"I found the workshop interesting and I certainly will benefit from the information received."</i>
Fife Carers	15	
Big Noise Govan/Sistema Scotland (two sessions)	26 total	<i>"Very clear and helpful workshop. Full of ideas"</i>
Blackhall Primary parents	14	
Living with Autism	60	<i>"I thought it was really interesting and informative"</i>
SI Network national conference,Birmingham	120	
Tranent Probus Group	22	<i>"Soooo much information—it really has been amazing. Thank you, very very useful. I am a beginner to this information, I want to digest everything, use everything. I'd love to come back!"</i>
West Glasgow Carers	10	
Woodburn Primary parents' event	10	
Plus 10 parents and carers meetings at Norton Park (average attendance 6)		

In future we will give priority to cooperative training undertaken with other organisations. We will assess other training options available and recommend them appropriately, besides seeking to take part in multi-organisation events.

This will share the load, bring in more expertise, reach more people and avoid 'reinventing the wheel'. We will continue to develop existing relationships and networks by giving information presentations for parents and other groups.

Website visits rose to 32,000 compared with **17,000 in 2013 and 11,000 in 2014**. A significant part of this increase was for mobile and tablet traffic (12,000 in 2014 compared to 4900 in 2013). At the start of 2014 we had two Facebook

and two Twitter accounts with combined totals of 461 and 287 followers respectively. These have now been brought together and by 31 December 2014 our followers had increased to 694 for Facebook and 382 for Twitter.

2014 – Influencing and working together

Meeting the immediate support needs of those with learning difficulties is essential but we know we also need to influence national policy for the good of future generations. Due to time constraints we have been selective about which opportunities to attend, looking at content to assess the worth of each meeting. We remain linked to all the groups mentioned below and, thanks to the creation of the Salvesen Mindroom

Centre, we will be able to make significant progress in 2015 as we will be appointing our first permanent chief executive and communications and administration manager.

We are considering the recruitment of expert volunteer advisers who will attend meetings on our behalf. This, and the need to prioritise our time, will lead to the introduction of an Associates scheme during 2015.

We attended the following meetings and working groups:

- For Scotland's Disabled Children (fSDC)
- Advocates meeting with Young Scot at the Scottish Parliament
- Scottish Government Transitions Forum
- Autism Outreach
- Edinburgh Carers Council
- LEAD Scotland focus group on transition
- Together focus group (children's rights)
- LD-CAMHS Steering Group
- Royal College of Paediatrics & Child Health, Parent and Carer Event
- Clinical Psychology training
- Cross party groups (Mindroom is a member of five: learning disability, mental health, dyslexia, carers, and children and young people)
- Supporting Offenders with Learning Disabilities (SOLD)

We responded to the following consultations:

- Planning improvements for disabled pupils' access to education: guidance for education authorities, independent and grant-aided schools (Scottish Government)
- Carers (Scottish Government)
- Extending the rights of children with capacity under the Education (Additional Support for Learning) (Scotland) Act 2004 (as amended) and repealing section 70 of the Education (Scotland) Act 1980 (Scottish Government)
- Endorsement of the Principles of Good Transitions 2 Publication (Arc Scotland)
- Scotland's Commissioner for Children and Young People: Disability Workstream Review, January 2014 (SCCYP)
- Early years workforce, September 2014 (Scottish Government)
- East Lothian Autism Strategy Consultation Questionnaire

2014 – Events

Mindroom was associated with three major events during 2014.

- ***The Annie Dow Heroism Award***

offers unique recognition for the achievements of young people with additional support needs in Scotland. The Award is to highlight acts of true heroism amongst young people with additional support needs (up to 30 years of age) in Scotland. It was created following the actions of Annie Dow, who saved



the lives of her mother, father, family friend and her dog Hamish thanks to her quick thinking and calm reactions on discovering a fire which destroyed their home in May 2013. There was an official launch event at Summerhall, Edinburgh, during autumn 2014. The awards were announced early in 2015 and form part of the next Annual Report.

- ***“The brain – is wider than the sky –”***

was an outdoor exhibition highlighting the beauty and complexities of the brain. It was held during June and July in St Andrew Square Gardens, Edinburgh. It was a collaboration between Mindroom and the University of Edinburgh and was supported by the Wellcome Trust.

- ***The Transatlantic Golf Challenge***

was held at Turnberry just before the Ryder Cup in September. This was a 2-day golf match to raise charitable funds, between representatives and associated sectors, past or present, of the City of London and Wall Street. Trustee John Frame was heavily involved in arranging and running the event, which raised over £70,000 for the work of Mindroom.

Planning for the future

During 2014 it became clear Mindroom needed to produce a new Strategic Plan to replace the 2012–15 plan. This was partly because much progress had been made in achieving that plan's aims but also due to the implications of the 5 year funding agreement for the Salvesen Mindroom Centre which will double the budget and treble operational activity by 2017.

The Strategic Plan provides the overall context for Mindroom's charitable activity and will guide operational activity throughout 2015, 2016 and 2017. It is part of an integrated planning and management system that will drive the threefold approach of:

- **Direct help and support** – practical advice, essential information and tailored support;
- **Training and information** – support for professionals and volunteers from other organisations as well as parents and carers, plus a website, social media and printed literature;
- **Influencing** – participation in statutory and third sector groupings so that government and other agencies may be persuaded to invest appropriately in supporting those with learning difficulties.

The following strategic objectives for 2015–17 have been agreed.

- Develop the Direct Help and Support service so it reaches families throughout Scotland in a way that matches the delivery of statutory services and enables Mindroom to treble the number of individuals supported.
- Increase awareness, knowledge and understanding of learning difficulties, paying particular attention to communication through social media, and encouraging professionals, volunteers and parents to participate in activities that increase their understanding and skills.
- Plan and prioritise participation within the field of learning difficulties so as to influence effectively policy formation and service delivery.
- Develop an integrated communications strategy.
- Establish Mindroom as a full partner in the new Salvesen Mindroom Centre.
- Ensure Mindroom's internal systems and staffing provide effective and efficient support and that income is generated to consolidate the gain made during the previous planning period.

*The Kilgour Quaich, presented at
the inaugural Transatlantic Golf
Challenge which raised over
£70,000 for Mindroom*

Structure, governance and management

Mindroom was founded in 2000 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. We continue to work towards our 2020 vision of creating such awareness in Scotland that all those with learning difficulties receive the recognition and help they need.

Mindroom has a very active, appropriately qualified and experienced trustee group who, together with other volunteers, gave over 5000 hours in 2014. Responsibilities allocated to the trustees were: chair (responsible for strategic and general management, with operational delivery of direct help and support delegated to the DHS team leader); treasurer (responsible for finance and administration, delegating appropriately to the administrator); ambassador and networker; local authority and special needs; fundraiser; health; and analysis and strategy.

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 receive an induction course

covering their responsibilities and the aims of the charity. Trustees normally meet every 2 months.

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

Since October 2014, day-to-day management of the charity has been delegated to an acting chief executive who works closely with two team leaders – the head of Direct Help and Support and the new post of communications and administration manager. The recruitment competition for a permanent chief executive resulted in the appointment of Christine Carlin, who took up post in April 2015.

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

Robin Dow (Chair)
Sophie Dow
John Frame
Fiona Forbes (resigned May 2014)
Thorold Mackie
Irene Steel (Treasurer)
Winifred Wood

Company Secretary was Lorna Burnet.

"The families I have put in touch with Mindroom have benefited greatly, as have I. The parents/carers and families have felt supported and less isolated. Communication ... is excellent and their willingness to be involved in such a supportive and professional manner, yet remain so approachable, is appreciated by the families and also by the school."

ASN home school link worker

Risk management

Risks are identified and 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.

Financial review

Our financial statements show continued success in income generation with incoming resources arising from a wider variety of sources and important funding secured for 2015 and beyond. This is particularly welcome in a year of significant growth in the number of active cases and families we support.

The Salvesen Mindroom Centre has provided an agreed funding stream for 5 years from 2015, although this is designated for the development of Mindroom's activities. This means funds have to be raised to meet existing costs at the 2014 level.

During 2014, in addition to our primary expenditure on direct help and support work, we have invested in a new information management system.

Generating income

John Frame, our trustee with special responsibility for fundraising, was instrumental in bringing to Edinburgh 'Probably the best Burns Supper in the world'. The occasion was thoroughly enjoyed by the 400 in attendance at Prestonfield House and raised around £20,000 for Mindroom's activities.

Our systematic approach to fundraising from government, trusts and foundations was further developed which led to income from the organisations listed on page 16.

Many individuals have given to us during 2014, including those who do so regularly and those raising funds through sponsored or one-off events.

Reserves policy

It is Mindroom's policy that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The trustees consider reserves at this level will ensure, in the event of a significant drop in funding, they will be able to continue the charity's current activities while considering ways to raise additional funds. This level of reserves has been maintained throughout the year and has been increased to account for the new level of expenditure which will result from the Salvesen Mindroom Centre grant. We anticipate this will increase the 2015 budget to £337,000 and the 2016 budget to £384,000 as staff will be employed for a full year.

A team of students from St George's School for Girls, Edinburgh chose Mindroom as their charity for entering the national Youth and Philanthropy Initiative programme. We are delighted their excellent presentation on our work resulted in a £100 award.

We are also very grateful to those who have given their time and expertise freely or at discounted rates. We would particularly like to acknowledge Tina Dinwoodie's work with our website and social media; Tina is now a valued staff member helping with a range of IT issues.

The trustees would like to acknowledge with grateful thanks the support and assistance Mindroom has received from all of our supporters and look forward to working with them in the future.

Grants have been received from the following:

Aberdeen Asset Management Charitable Foundation
AEH Salvesen's Charitable Trust
British Polythene Industries
Lloyds TSB Foundation for Scotland (Henry Dawson Award)
Scottish Government Section 16b Funding Programme Spifox
The Albert Hunt Trust
The ACT Foundation
The Cruden Foundation
The Gordon Brown Memorial Fund
The Inchyre Trust
James & Morag Anderson
The James Sim Trust

The JK Young Endowment Fund
The MacLennan Trust
The Margaret Murdoch Charitable Trust
The Martin Connell Charitable Trust
The Miss E C Hendry Charitable Trust
The Mrs Gladys Row Fogo Charitable Trust
The Oldhurst Trust
The Paterson Logan Charitable Trust
The Saints and Sinners Club
The Souter Charitable Trust
The Sylvia Aitken Charitable Trust
The Robertson Trust
The RS Macdonald Charitable Trust
The Ryvoan Trust

Statement of Trustees' Responsibilities

The Directors, who are also Trustees of Mindroom for the purposes of charity law, are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources including the income and expenditure, of the charitable company and group for that year. In preparing these financial statements, the directors are required to:

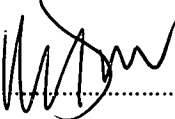
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and group and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SMALL COMPANY RULES

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).


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Robin Dow

Trustee

21st May 2015

Independent Examiner's Report

To the members on the unaudited accounts of Mindroom

I report on the accounts for the year ended 31 December 2014 set out on pages 19 to 26.

Respective Responsibilities of Trustees and Examiner

The charitable company's trustees, who are also the directors of Mindroom for the purpose of company law, are responsible for the preparation of 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, and they consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts 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.

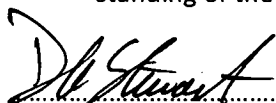
Basis of Opinion

My examination was carried out in accordance with the Statement of Standards for Reporting Accountants and 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:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulation and the Companies Act 2006; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



21st May 2015

David Stewart CA

For and on behalf of McFadden Associates Limited, Chartered Accountants, 19 Rutland Square, Edinburgh, EH1 2BB.

MINDROOM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	160,154	72,750	232,904	89,725
Investment income	3	200	–	200	752
		160,354	72,750	233,104	90,477
Incoming resources from charitable activities	4	257	14,000	14,257	19,129
Total incoming resources		160,611	86,750	247,361	109,606
<u>Resources expended</u>					
Charitable activities	5				
Direct Help & Support services		122,688	80,976	203,664	141,546
Governance costs		4,026	–	4,026	4,412
Total resources expended		126,714	80,976	207,690	145,958
Net income/(expenditure) for the year/ Net movement in funds		33,897	5,774	39,671	(36,352)
Fund balances at 1 January 2014		49,412	17,125	66,537	102,889
Fund balances at 31 December 2014		83,309	22,899	106,208	66,537

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

MINDROOM

BALANCE SHEET

AS AT 31 DECEMBER 2014

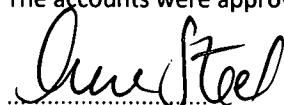
	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	10	13,389	4,873
Investments	11	1	1
		<u>13,390</u>	<u>4,874</u>
Current assets			
Debtors	12	17,352	12,554
Cash at bank and in hand		104,475	69,557
		<u>121,827</u>	<u>82,111</u>
Creditors: amounts falling due within one year	13	<u>(29,009)</u>	<u>(20,448)</u>
Net current assets		<u>92,818</u>	<u>61,663</u>
Total assets less current liabilities		<u>106,208</u>	<u>66,537</u>
Income funds			
Restricted funds	15	22,899	17,125
Unrestricted funds		83,309	49,412
		<u>106,208</u>	<u>66,537</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2014. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 21st May 2015 and signed on its behalf.



Irene Steel

Trustee

Company Registration No. SC209656

MINDROOM

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The charity is reliant on donations and fundraising to fund its activities. With unrestricted reserves at 31 December 2014 of £83,309 and some funding received for 2015, the Trustees are confident that sufficient funding will be in place to enable it to deliver its planned activities over the next twelve months.

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 2006.

1.2 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. When income has been received but the criteria for recognition has not been met, it is deferred as recommended by the SORP.

1.3 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 covers the provision of support for fund raising activities including a freelance fundraiser.

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.

1.4 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	straight line 33.3%
Fixtures, fittings & equipment	straight line 25%

1.5 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 2014 £	Total 2013 £
Donations and gifts	<u>160,154</u>	<u>72,750</u>	<u>232,904</u>	<u>89,725</u>

MINDROOM

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2014

3 Investment income

	2014	2013
	£	£
Interest receivable	<u>200</u>	<u>752</u>

4 Incoming resources from charitable activities

	2014	2013
	£	£
Workshops and Seminars (Unrestricted)	257	1,129
Grants (Restricted)	<u>14,000</u>	<u>18,000</u>
	<u>14,257</u>	<u>19,129</u>

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2014 £	Total 2013 £
Charitable activities					
<i>Direct help & support services</i>					
Activities undertaken directly	103,250	4,487	84,564	192,301	127,819
Support costs	2,195	1,512	7,656	11,363	13,727
Total	105,445	5,999	92,220	203,664	141,546
Governance costs	<u>-</u>	<u>-</u>	<u>4,026</u>	<u>4,026</u>	<u>4,412</u>
	<u>105,445</u>	<u>5,999</u>	<u>96,246</u>	<u>207,690</u>	<u>145,958</u>

6 Activities undertaken directly

	Unrestricted	Restricted	2014 £	2013 £
<i>Other costs relating to direct help & support services comprise:</i>				
Information and education	10,268	2,000	12,268	17,070
Direct help & support consultant	3,274	-	3,274	-
Cost of generating funds	36,138	6,100	42,238	11,671
General admin expenses	2,942	-	2,942	5,696
Website and communications	4,918	-	4,918	1,638
Other expenses	-	11,615	11,615	8,419
Information systems	-	7,309	7,309	-
	<u>57,540</u>	<u>27,024</u>	<u>84,564</u>	<u>44,494</u>

MINDROOM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

7 Support costs

	2014	2013
	£	£
Legal and strategic	2,364	544
Information and education	-	2,938
Cost of generating funds	2,440	4,729
General administration	1,843	1,281
Other expenses	1,009	2,365
Staff costs	2,195	1,870
Depreciation	1,512	-
	<u>11,363</u>	<u>13,727</u>

8 Trustees

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

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2014	2013
	Number	Number
Direct Help & Support	3	2
Administration	1	1
	<u>4</u>	<u>3</u>

Employment costs

	2014	2013
	£	£
Wages and salaries	98,105	77,200
Social security costs	7,340	7,490
	<u>105,445</u>	<u>84,690</u>

There were no employees whose annual remuneration was £60,000 or more.

MINDROOM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

10 Tangible fixed assets

	Computer equipment	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2014	6,708	920	7,628
Additions	14,515	-	14,515
At 31 December 2014	21,223	920	22,143
Depreciation			
At 1 January 2014	2,295	460	2,755
Charge for the year	5,539	460	5,999
At 31 December 2014	7,834	920	8,754
Net book value			
At 31 December 2014	13,389	-	13,389
At 31 December 2013	4,413	460	4,873

11 Fixed asset investments

	Unlisted investments £
Market value at 1 January 2014 and at 31 December 2014	1
Historical cost:	
At 31 December 2014	1
At 31 December 2013	1

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

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

MINDROOM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

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

	Principal activities	Capital and reserves	Profit/(loss) for the year
		£	£
Mindroom Business Limited	Trading activities and conferences	1	(-)
12 Debtors		2014	2013
		£	£
Trade debtors		2,000	-
Amounts owed by group undertakings		421	421
Other debtors		14,931	12,133
		17,352	12,554
13 Creditors: amounts falling due within one year		2014	2013
		£	£
Taxes and social security costs		5,784	2,073
Other creditors		-	9,000
Accruals		17,635	5,540
Deferred income		5,590	3,835
		29,009	20,448
14 Deferred income		2014	2013
		£	£
Total deferred income at 1 January 2014		3,835	5,000
Amounts received in year		5,590	3,835
Amounts credited to statement of financial activities		(3,835)	(5,000)
Total deferred income at 31 December 2014		5,590	3,835

MINDROOM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

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 2014	Movement in funds		Balance at 31 December 2014
	£	Incoming resources	Resources expended	£
Direct help & support	15,125	73,250	(71,667)	16,708
Information management system	-	13,500	(7,309)	6,191
Communications	2,000	-	(2,000)	-
	<u>17,125</u>	<u>86,750</u>	<u>(80,976)</u>	<u>22,899</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2014 are represented by:			
Tangible fixed assets	13,389	-	13,389
Investments	1	-	1
Current assets	98,928	22,899	121,827
Creditors: amounts falling due within one year	(29,009)	-	(29,009)
	<u>83,309</u>	<u>22,899</u>	<u>106,208</u>

17 Contingent liabilities

At 31 December 2014, the charity had no contingent liabilities (2013 - £Nil).

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 2014, the charity was owed £421 (2013 - £421) from the subsidiary company.

In addition, during the year the charity repaid loans from the following trustees advanced to the charity in 2013. At year end the charity was due loan amounts to the following trustees:-

Robin Dow £Nil (2013 - £1,000)
 Fiona Forbes £Nil (2013 - £1,000)
 John Frame £Nil (2013 - £3,500)
 Thorold Mackie £Nil (2013 - £3,500)

All loans are provided interest free for a period of 15 months after which time they will either be repaid or will convert to donations to the charity.