

Salvesen Mindroom Centre  
*support • inform • empower*



## **Trustees' Report and Accounts**

**For the Year Ended**

**31 December 2019**

The Salvesen Mindroom Centre is an independent Scottish Charity dedicated to helping people who live with all types of learning difficulty. Our purpose is to provide practical advice, information, guidance and support for children and young people up to the age of 25 and also for their families and carers. The Centre campaigns to raise awareness and to collaborate closely with professionals to improve the life quality and prospects for everyone living with learning difficulties.

**A registered Scottish charity No.SC030472**

**A company limited by guarantee and registered in Scotland No.SC209656**

Great Michael House, 14 Links Place, Edinburgh, EH6 7EZ – 0131 370 6731

[www.mindroom.org](http://www.mindroom.org)



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## The Salvesen Mindroom Centre

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## Trustees' Annual Report 2019

### Purpose

Salvesen Mindroom Centre ("SMC") is an independent Scottish charity. Our purpose is to support children, young people and their families who live with all forms of learning difficulty. We help them to fulfil their potential and to lead a dignified life.

### Vision

Our vision is to become an internationally recognised centre of excellence in neurodiversity to help create a world in which no mind is left behind.

### Learning difficulties

Learning difficulties are linked to many different conditions including Autism Spectrum Disorder (ASD), Attention Deficit Hyperactivity Disorder (ADHD), Developmental Coordination Disorder (DCD), dyslexia, and Tourette syndrome. However, the learning difficulty may arise without any formal diagnosis of an associated condition. Most of us will know someone living with a learning difficulty.

The Annual Census of Pupils and Teachers in Publicly Funded Schools in Scotland (September 2019) confirms that, in Scotland, 31% of school pupils have additional support needs and require help to enable them to reach their full learning potential. These support needs cover the spectrum from mild to acute.

### Recognition and Thanks

The conventional approach is to place a thank you section towards the end of a Trustee Report. However, our array of volunteers, supporters, staff, contributors, difference makers, paid and unpaid providers and benefactors is absolutely fundamental to our existence. That's why we believe **Recognition and Thanks** deserve to be right up front.

SMC's income relies almost exclusively on grants, donations, sponsorship and events. We are very fortunate to receive financial support from Trusts, from other charitable organisations, from the Scottish Government and from a significant number of individual givers, large and small. Your generosity makes our work possible and we are extremely grateful to you all.

Listing every individual and organisation is not feasible – some will recommend us without our knowledge, others make anonymous gifts. We also recognise the importance of those who give us valuable time and expertise, by volunteering or offering us in-kind support. We sincerely hope that you will all have already received personal thanks from SMC and will not think it too impersonal to be included in the list which is published below.

## **Trustees' Annual Report 2019 (continued)**

### **Recognition and Thanks (continued)**

- AEH Salvesen Trust
- Amanda Wright
- Bowen Craggs
- Brewin Dolphin
- Carol Logan + friends & family
- Cecilia Block
- Cruden Foundation
- Derek Stewart Charitable Trust
- Employees at BP
- General Teaching Council of Scotland
- Hannah Francis
- James Thom Howat Charitable Trust
- LWA & FM Little
- Ken Muir
- Malcolm Thom
- Margaret Rose Stewart
- Martin Connell Charitable Trust
- Michael Allan
- Murdoch Forrest Charitable Trust
- Miss EC Hendry Charitable Trust
- Miss WHS Wallace Charitable Trust
- Nancie Massey Charitable Trust
- Philip Moody
- Robert Waterson
- RS MacDonald Charitable Trust
- Saints and Sinners Club of Scotland
- Samuel Storey Family Charitable Trust
- The Imlay Foundation
- The Tillyloss Trust
- TUI Care Foundation
- University of Dundee
- WCH Trust for Children

SMC would not exist without the involvement of a great many generous organisations and individuals who donate to our cause. Foremost among them are our major donors, Alastair and Elizabeth Salvesen. It is their commitment that has helped to deliver the SMC journey and enabled the Charity to support many thousands of children, young people and their families who live with all forms of learning difficulty. Thank you for your invaluable, generous and life changing contribution.

## Trustees' Annual Report 2019 (continued)

SMC would also like to reach out to the anonymous participants in social research, and the parents, teachers & young people who worked on our **Building Effective Relationships** publication.

Finally, a huge thank you to all those who attended, contributed to or participated in the Fingask Follies at Whitburgh hosted by Alastair and Elizabeth Salvesen, the Aberdeen Kiltwalk, and the Angus Turner Sportsman's Dinner.

We are also indebted to individuals who deserve special mention.

The Chair of SMC, **Anton Collela**, reluctantly decided to step down in 2019 due to the demanding time pressures of his position as global CEO of a major accountancy network. With equal reluctance, the Board accepted the inevitability of this decision and take this opportunity to extend grateful thanks to Anton for his incisive contribution to SMC at a critical time in the organisation's development.

On an interim basis, while the search for a new Chair took place, the Board appointed Robin Dow, previously Anton's Deputy, to act as Chair. The result of the Chair search is one of the items covered in this report under the heading "**Events that Occurred After the Reporting Period**".

The Trustees express sincere thanks to the **SMC Ambassadors** who support and promote the work we do across the world. Our current Ambassadors are:

Rory Bremner  
Dr Loretta Giorcelli OAM  
Prof. Eileen Hogan

Trustees would like to record their appreciation of the work of **Professor Anne O'Hare** who retired formally as Director of the Salvesen Mindroom Research Centre ("SMRC") in March 2019. The Board also warmly welcomed the new Director, **Dr Sue Fletcher-Watson**, whose expertise, strategic purpose and collaborative energy will enable SMC and SMRC to build on the achievements of the prior four years of joint endeavour.

During the year, the **management team and staff of SMC** played a fundamentally important role in expanding the capacity and reach of the organisation, in bringing in new team members and in continuing to build on the strengths and qualities of the SMC. Trustees fully understand that our employees are the lifeblood of the Charity and it is their skill and dedication which drives our ability to help those living with learning difficulties. We are sincerely grateful to each and every one of you.



## Trustees' Annual Report 2019 (continued)

With effect from 31 December 2019, **Christine Carlin**, our first CEO - and in post for almost five years - decided to explore new career opportunities. She left SMC with the best wishes of the Board and the staff, having overseen a significant period of sustained growth and development in the life cycle of the Charity. The role of CEO is addressed under the heading "**Events that Occurred After the Reporting Period**".

The Charity has been enriched by contract workers, suppliers, advisers, pro-bono contributors, parents, families, professionals, academics, those with the responsibilities of government and a wide range of donors. This network of participants is crucial to the metabolism of the SMC. Thank you for fueling our endeavours.

### SMC Way of Working

During the year, all SMC staff were involved in reviewing our way of working. The objective was to create a strapline that expresses the essence of what we do to help the 31% of children with additional support needs. Our watchwords are **Support Inform Empower**.

We **support** children, young people up to the age of 25 and their families to unlock their potential and ensure that no mind is left behind. Our multi-disciplinary team has the expertise to **inform**, advise and provide evidence based procedures and tools to help families and professionals. Our goal is to **empower** children and young people with the skills and confidence to have a real say in decisions about their lives.

### 2019 Operational Highlights

The five films created by SMC in 2018, based on our highly-regarded publication, **It takes all kinds of minds**, formed the basis of very successful Train the Trainer courses, which we delivered over the summer and autumn of 2019.

We strengthened our partnership with the special assistance teams at **Edinburgh Airport** during 2019, providing training and providing expertise to their Accessibility Forum.

Our newest publication, **Building Effective Relationships** was delivered to 69,000 teachers registered in Scotland through our collaboration with the General Teaching Council for Scotland.

The inaugural **Salvesen Lecture** took place in November. This event was hosted and introduced by the Principal and Vice-Chancellor of the University of Edinburgh, Peter Mathieson. The two speakers and first annual awards winners – Sue Fletcher-Watson, Director of the Salvesen Mindroom Research Centre (SMRC) and Sophie Dow, our Founder – vividly described the importance of the relationship between research and outreach.

## Trustees' Annual Report 2019 (continued)

In March 2019 we were delighted to move into our **new office** accommodation in Great Michael House, Leith Links, Edinburgh.

In October 2019 we were successful in gaining the **Living Wage Accreditation**, which applies to both staff and outside contractors. Our staff are our most precious and valued asset, without whom our impact would not be possible.

### **Demand for our Direct Help and Support Service ("DHS")**

DHS is central to everything we do. The demand from families and carers for support from our service has continued to grow year on year. The Trustees are aware that there is a well-recognised picture in Scotland, wherein **Additional Support Needs ("ASN")** in schools are increasing, although the number of specialist teachers and support staff is decreasing.

Many of the statistics are very concerning:

- in Scottish schools ASN accounts for 30.9% of the school population (up from 28.7% in 2018)
- pupils with additional support needs have a lower school attendance rate than pupils with no additional support needs, with the difference being greater in secondary school.
- pupils with ASN are 5 times more likely to be excluded from school
- 29% of young people wait more than 18 weeks to access CAMHS, including 4% (n=422) who wait more than 53 weeks.

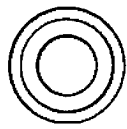
### **Achievements and Performance**

In 2019, we have seen an increase in our outreach to parents, carers and professionals. More families than ever have come to us through the direct help and support service.

This is how we **support inform and empower**.

In 2019 we:

- responded to an average of 41 initial enquiries each month
- attended an average of 25 family focused meetings each month, often involving our key collaborators, including health, education and social work
- distributed over 69,000 copies of our new resource **Building Effective Relationships** across Scotland, including to all General Teaching Council Scotland registered teachers
- distributed over 12,500 copies of our guide to learning difficulties: **It takes all kinds of minds**
- engaged with 29 of the 32 local authorities
- received on average over 1,600 visits to our website every month



## Trustees' Annual Report 2019 (continued)

We continue to keep children and young people at the centre of what we do, striving to achieve better outcomes. Our model focuses on **empowerment** and supporting children, young people and their families to feel informed and confident, where they can speak up and influence decisions about their lives.

Our aspiration to build an international-standard website and digital platform came a step closer towards the end of 2019, when we were thrilled to be awarded significant funding by The Imlay Foundation. Developing this platform will be a key piece of work for us in 2020 and will prove transformational to our future capacity to **support inform empower**.

### Research

In 2019, the collaboration with the SMRC was strengthened as a result of building the relationship with the new Director, Sue Fletcher-Watson. We look forward to continuing to strengthening this important partnership.

At the same time, we have also carried out academic-standard research within SMC to improve our own practice and to share with others. Topics include:

- the link between ASN and school exclusion
- communication between professionals and families
- information needs of families
- positive mainstream school experiences

### Events that Occurred After the Reporting Period

In the first two months of 2020, prior to the full impact of the global pandemic, SMC took a number of important strategic steps:

- Alexander Manson was announced as the new Chair
- Judy Wagner joined the Board as a Trustee
- Robin Dow filled the role of Acting Chief Executive
- Alyson Miller joined SMC as Head of Fundraising
- Mig Coupe's retirement from the role of Head of DHS was announced

Each one of these steps, taken without knowledge of the impact of the impending pandemic, was highly significant in the evolution and development of the Charity.



## **Trustees' Annual Report 2019 (continued)**

In March, the Covid-19 outbreak accelerated into a global crisis. SMC reacted quickly and decisively, as follows:

- started working from home from 17 March
- placed 7 of 15 staff on furlough
- agreed salary reductions for management
- reassigned core team responsibilities and altered working practices
- engaged external, pro-bono capacity in specialist areas
- made immediate fundraising a top priority for Trustees as well as relevant SMC staff
- eliminated all non-essential expenditure

During April and the first half of May, these measures made a significant contribution to the financial stability of the Charity. Consequently, the Board requested that management prepare a Business Plan to take account of all the experience gained in these extreme circumstances.

A Business Plan covering the period 1 July 2020 to 30 June 2021, was drafted, reviewed by the Board on 7 June, and subsequently completed and approved by the Board on 21 June. The Board unanimously supported the new Strategic Priorities included in the plan. After careful consideration of the Cash Flow projection in the Business Plan, including assessing the opening cash position, confirmed Income coverage of 75% and close examination of Expenditure, the Trustees were fully satisfied of the viability of the SMC Business Plan.

The continued financial contribution of the major donor and the specific commitment to meet the flow of funds set out in the Business Plan Cash Flow, enabled the Board to approve the Plan and instruct the management team to proceed with immediate implementation.

Fundamental to the implementation of the Business Plan is the appointment of Alyson Miller as CEO, effective 4 August and confirmation of Dinah Aitken's senior management appointment as Head of Outreach, effective 28 May. Staff returning from furlough re-joined on 1 July.

In addition to acknowledging the crucial role played by the major donor as described above, the Trustees would like to formally recognise the key contributions of the management team, all members of staff, pro-bono contractors and volunteers. Their collective endeavours have enabled SMC to ride out the storm and consolidate the Charity's position.

As confirmed above, the Board has reviewed and approved the Business Plan including detailed projections covering the period to the end of June 2021. The Board is not only satisfied that the assumptions used in the projections are prudent but also that the charity has access to adequate resources to enable it to continue to operate for a period of at least 12 months from the date the accounts are approved. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements for the year ended 31 December 2019.

## **Trustees' Annual Report 2019 (continued)**

### **Mig Coupe**

In the context of the achievements of our Charity, its early years, its subsequent growth and development, the establishment of deep expertise in our field, our positive engagement with statutory, professional and advisory bodies, the delivery of high quality services and the provision of support to tens of thousands of families, Mig Coupe has been fundamentally important.

Mig linked up with Mindroom as a volunteer in 2003 and acted as a consultant to the fledgling organisation until 2005 when she joined us in a full time, self-employed capacity. In 2010, by mutual agreement, she became an employee and during a period of 15 years, she made an enormously positive contribution to the lives of those living with learning difficulties, to the skills and capabilities of our staff and to the reputation of what is now known as the Salvesen Mindroom Centre.

Mig's retirement was carefully planned well in advance, but our best laid plans were hugely compromised by the impact of Covid-19. Without any regard to her personal considerations, Mig selflessly supported the introduction of a new management structure to coincide with her retirement at the end of June 2020. The impact of the Covid-19 pandemic and the restrictions of lockdown have severely inhibited the recognition of her legacy and this will be addressed when circumstances allow.

Let the record show that Mig has been an outstanding contributor whose passion and dedication to the cause is matched by the huge affection in which she is held by all who have been supported by her, collaborated with her or worked alongside her. Our very first employee set extremely high standards for the organisation and its work – Trustees, staff and those whom we support are deeply grateful. Thank you Mig!

### **Structure, Governance and Management**

Salvesen Mindroom Centre 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 non -trading charity, it is exempt from tax. Salvesen Mindroom Centre has a very active, appropriately qualified and experienced Trustee group who, between them, bring a huge breadth of experience from the worlds of Finance, Corporate Management, and the NHS.

Salvesen Mindroom Centre is committed to pursuing excellence in all aspects of its work. We take as much care with our approach to governance, financial management and fundraising, as we do with activities on behalf of individuals with learning difficulties and in this regard strive to apply best practice as laid out within The Scottish Governance Code for the Third Sector.



## **Trustees' Annual Report 2019 (continued)**

Trustees, who are also Directors for the purposes of company law, and who served during the year, and up to the date of signature of the financial statements were:

Anton Colella (Chair) (resigned December 2019)  
Robin Dow (Deputy Chair / Acting Chair)  
Sophie Dow  
David Farquharson  
Alastair Salvesen  
Johnny McGlynn  
Alexander Manson (appointed 29 January 2020)  
Judy Wagner (appointed 29 January 2020)

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 induction information to ensure they are aware of their responsibilities and the aims of the charity. The Board meets every three months to discuss financial, marketing, fundraising, governance and strategic matters. Additional meetings are held throughout the year with Trustees who head up sub-committees for Finance, Fundraising and Child Protection.

None of the Trustees have 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.

The day to day running of the charity is the responsibility of the Chief Executive, with delegation as appropriate to other members of staff. SMC is a member of the Scottish Council of Voluntary Organisations and uses the information and advice they provide, together with that of the Office of the Scottish Charity Regulator (OSCR), to ensure that we follow best practice and comply with all relevant legislation. Our policy and practice ensure compliance with the General Data Protection Regulation. In support of the ethos of best practice, we updated our safeguarding policy in 2019, and ensured all staff accessed a range of CPD to support their professional development. We continued to ensure that all those working directly with families have up to date child protection training and Mental Health First Aid training.

### **Pay policy for senior staff**

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles.

## **Trustees' Annual Report 2019 (continued)**

### **Risk Management**

The Trustees have assessed the major risks of the charity to be in the areas of income generation including fundraising, retaining key people, embracing the digital world, ensuring the offering is relevant and working through COVID 19. The Trustees have identified and assessed, and controls have been established throughout the year in order to mitigate these risks.

The key controls used include:

- comprehensive strategic and operational planning, budgeting and accounting
- clear authorisation and approval levels with segregation of duties
- regular Trustee and management meetings, including supervisory and appraisal procedures for all members of staff
- vetting procedures as required by law for the protection of children young people and vulnerable adults as appropriate.

### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been set aside for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, with six months' operating costs held in reserves as at 31 December 2019.

### **Reference and Administrative Information**

#### **Trustees**

Anton Colella (resigned December 2019)

Robin Dow

Sophie Dow

David Farquharson

Alastair Salvesen

Johnny McGlynn

Alexander Manson (appointed 29 January 2020)

Judy Wagner (appointed 29 January 2020)

Alyson Miller, CEO (appointed 4 August 2020) – not a trustee



## **Trustees' Annual Report 2019 (continued)**

### **Ambassadors**

Rory Bremner  
Dr Loretta Giorcelli OAM  
Professor Eileen Hogan

### **Auditor**

Thomson Cooper  
3 Castle Court  
Carnegie Campus  
Dunfermline KY11 8PB

### **Bankers**

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

Scottish Widows  
62 Morrison Street  
Edinburgh EH3 8YJ

Shawbrook Bank Limited  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
Essex CM13 3BE

Bank of Scotland  
The Mound  
Edinburgh EH1 1YZ

### **Registered Address**

Suite 4/3 Great Michael House  
14 Links Place  
Edinburgh EH6 7EZ

[www.mindroom.org](http://www.mindroom.org)

A Registered Scottish charity SC030472  
A company limited by guarantee and registered in Scotland SC209656

## **Trustees' Annual Report 2019 (continued)**

### **Statement of Trustees' Responsibilities**

The Directors, who are also Trustees of Salvesen Mindroom Centre 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).

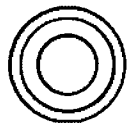
Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 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 (as amended). They are also responsible for safeguarding the assets of the charitable company 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.



## **Trustees' Annual Report 2019 (continued)**

### **Statement of Disclosure to the Auditor**

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

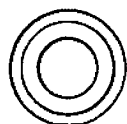
### **Auditors**

Thomson Cooper are eligible for re-appointment as auditor to the Charity.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Directors on 25 August 2020 and signed on its behalf by:

**Alexander Manson BCom CA**  
Chair



## **Independent Auditor's Report to the Trustees and Members of The Salvesen Mindroom Centre**

### **Opinion**

We have audited the financial statements of The Salvesen Mindroom Centre (the 'charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements of the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





## **Independent Auditor's Report to the Trustees and Members of The Salvesen Mindroom Centre (continued)**

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **Independent Auditor's Report to the Trustees and Members of The Salvesen Mindroom Centre (continued)**

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

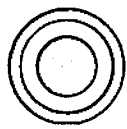
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 13, the Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



## **Independent Auditor's Report to the Trustees and Members of The Salvesen Mindroom Centre (continued)**

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Andrew Croxford CA (Senior Statutory Auditor)**  
**for and on behalf of**  
**Thomson Cooper**  
**Statutory Auditor**  
**Dunfermline**

*24<sup>th</sup> September*  
..... 2020

**Thomson Cooper is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.**



**Statement of Financial Activities  
(Including Income & Expenditure Account)  
For the Year Ended 31 December 2019**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
<b>Income</b>							
Donations and legacies	4	507,166	-	507,166	605,169	-	605,169
Charitable activities	5	40,282	153,780	194,062	82,591	50,980	133,571
Investment Income	6	851	-	851	986	-	986
<b>Total income</b>		<b>548,299</b>	<b>153,780</b>	<b>702,079</b>	<b>688,746</b>	<b>50,980</b>	<b>739,726</b>
<b>Expenditure</b>							
Raising funds	7	37,674	-	37,674	13,421	-	13,421
Charitable Activities	8	618,541	63,765	682,306	434,024	50,980	485,004
<b>Total expenditure</b>		<b>656,215</b>	<b>63,765</b>	<b>719,980</b>	<b>447,445</b>	<b>50,980</b>	<b>498,425</b>
<b>Net income and Net movement in funds for the year</b>		<b>(107,916)</b>	<b>90,015</b>	<b>(17,901)</b>	<b>241,301</b>	<b>-</b>	<b>241,301</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		482,350	-	482,350	241,049	-	241,049
<b>Total funds carried forward</b>		<b>374,434</b>	<b>90,015</b>	<b>464,449</b>	<b>482,350</b>	<b>-</b>	<b>482,350</b>

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on page 22 to 37 form part of these financial statements.



**Balance Sheet**  
**As at 31 December 2019**

	Note	Total Funds 2019 £	Total Funds 2018 £
<b>Fixed Assets</b>			
Tangible assets	12	9,574	9,226
Investments	13	1	1
<b>Total Fixed Assets</b>		<u>9,575</u>	<u>9,227</u>
<b>Current Assets</b>			
Debtors	14	28,720	20,299
Cash at bank and in hand		<u>464,795</u>	<u>516,356</u>
<b>Total Current Assets</b>		493,515	536,655
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>(38,641)</u>	<u>(63,532)</u>
<b>Net Current Assets</b>		<u>454,874</u>	<u>473,123</u>
<b>Net Assets</b>		<u>464,449</u>	<u>482,350</u>
<b>The Funds of the Charity</b>			
Restricted Income Funds	17	90,015	-
Designated Income Funds	18	65,535	33,000
Unrestricted Income Funds	18	<u>308,899</u>	<u>449,350</u>
<b>Total Charity Funds</b>		<u>464,449</u>	<u>482,350</u>

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 August 2020.

**Robin Dow**  
**Trustee**

Company Registration No. SC209656

The notes on page 22 to 37 form part of these financial statements.

**Statement of Cashflows**  
**For the Year Ended 31 December 2019**

	<b>Note</b>	<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>
<b>Cash generated from operating activities</b>	<b>21</b>	<b>(45,837)</b>	<b>283,921</b>
Cashflows from investing activities			
Interest income		851	986
Purchase of tangible fixed assets		(6,575)	(12,665)
<b>Cash used in investing activities</b>		<b>(5,724)</b>	<b>(11,679)</b>
(Decrease)/Increase in cash and cash equivalents in the year		(51,561)	272,242
Cash and cash equivalents at the beginning of the year		516,356	244,114
<b>Total cash and cash equivalents at year end</b>		<b>464,795</b>	<b>516,356</b>

## Notes to the Financial Statements For the Year Ended 31 December 2019

### 1 Accounting Policies

#### Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and under the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019) – (Charities SORP (FRS 102)).

The Salvesen Mindroom Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost of transaction value unless otherwise stated.

The financial statements are prepared in sterling which is the functional currency of the charity.

#### Going Concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of approval of the accounts, the trustees continue to carefully monitor the ongoing impact of Covid-19 and, in conjunction with management, are actively taking all the necessary steps to mitigate any impact the virus may have on the company.

#### Fund Accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without specific purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

## **Notes to the Financial Statements For the Year Ended 31 December 2019**

### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance or for the provision of other specified service is deferred until the criteria for income recognition are met.

### **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of the marketing department.
- Expenditure on charitable activities includes the costs of delivery of The Salvesen Mindroom Centre's services and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support The Salvesen Mindroom Centre's activities. These costs have been allocated on the basis of time spent by staff on each activity.

### **Operating Leases**

Rentals paid under operating leases are charged to the income and expenditure account as incurred.

### **Tangible Fixed Assets**

Fixed assets costing more than £500 are capitalised in the balance sheet. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life as follows:

Computer Equipment - 33.33% straight line

Fixtures, fittings and equipment - 25% straight line



## **Notes to the Financial Statements**

### **For the Year Ended 31 December 2019**

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### **Pension Contributions**

The company operates a defined contribution pension scheme. Pension contributions are paid in accordance with the rules of the scheme.

#### **Taxation**

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

## **2 Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

## **3 Net Incoming Resources**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Incoming resources are stated after charging:		
Depreciation	6,227	5,755
Auditor's Remuneration	3,840	3,600

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**4 Donations and Legacies**

	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£	£	£	£
Gifts and Donations	507,166	-	507,166	605,169	-	605,169

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**5 Income from Charitable Activities**

	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£	£	£	£
Grants from Trusts & Foundations	11,600	133,965	145,565	40,098	40,380	80,478
Government Grants	25,000	-	25,000	31,250	5,000	36,250
Workshops and Seminars	2,182	-	2,182	794	-	794
Corporate Income	1,500	19,815	21,315	5,439	5,600	11,039
Events	-	-	-	5,010	-	5,010
	40,282	153,780	194,062	82,591	50,980	133,571

**6 Investment Income**

	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£	£	£	£
Interest receivable	851	-	851	986	-	986

All of the charity's investment income arises from money held in interest bearing deposit accounts.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**7 Raising Funds**

	<b>Direct Help &amp; Support £</b>	<b>Total 2019 £</b>	<b>Direct Help &amp; Support £</b>	<b>Total 2018 £</b>
Fundraiser	37,674	37,674	12,866	12,866
Event costs	-	-	555	555
	<u>37,674</u>	<u>37,674</u>	<u>13,421</u>	<u>13,421</u>

**8 Charitable Activities**

	<b>Direct Help &amp; Support £</b>	<b>Total 2019 £</b>
CPD	7,277	7,277
Contractors	48,205	48,205
Recruitment	2,353	2,353
Staff salaries	452,744	452,744
Information Systems	13,242	13,242
Hospitality	797	797
Comms & Educational Literature	57,642	57,642
Travel	14,757	14,757
Depreciation	4,089	4,089
Governance Costs (Note 9)	12,029	12,029
Support Costs (Note 9)	69,171	69,171
	<u>682,306</u>	<u>682,306</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**8 Charitable Activities**

	<b>Direct Help &amp; Support £</b>	<b>Total 2018 £</b>
CPD	7,773	7,773
Contractors	21,113	21,113
Recruitment	1,224	1,224
Staff salaries	362,116	362,116
Information Systems	11,692	11,692
Hospitality	1,914	1,914
Comms & Educational Literature	26,809	26,809
Travel	7,073	7,073
Depreciation	5,085	5,085
Governance Costs (Note 9)	8,081	8,081
Support Costs (Note 9)	32,124	32,124
	<hr/>	<hr/>
	485,004	485,004

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**9 Support Costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken in the year (see note 8). Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	<b>Support Cost £</b>	<b>Governance Costs £</b>	<b>Total 2019 £</b>
Office	60,344	-	60,344
Telephones	6,497	-	6,497
Finance	192	-	192
Governance & Compliance	-	7,594	7,594
Depreciation	2,138	-	2,138
Audit fees	-	3,840	3,840
Accountancy Fees	-	595	595
	<b>69,171</b>	<b>12,029</b>	<b>81,200</b>

	<b>Support Cost £</b>	<b>Governance Costs £</b>	<b>Total 2018 £</b>
Office	28,038	-	28,038
Telephones	3,254	-	3,254
Finance	162	-	162
Governance & Compliance	-	620	620
Depreciation	670	-	670
Audit fees	-	3,600	3,600
Accountancy Fees	-	3,861	3,861
	<b>32,124</b>	<b>8,081</b>	<b>40,205</b>

Support costs are allocated on a direct basis consistent with use of resources.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**10 Employees**

**Number of employees**

The average number of employees during the year was:

	<b>2019</b>	<b>2018</b>
Direct Help & Support	10	9
Administration	4	3
<b>Total</b>	<b>14</b>	<b>12</b>

<b>Employment costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	399,291	321,622
Social Security Costs	38,923	29,133
Pension costs	17,530	9,675
	<b>455,744</b>	<b>360,430</b>

No employees had employee benefits in excess of £60,000 (2018 – Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2018: £nil).

The key management personnel of the charity comprise the Chief Executive, Business Manager, Head of Direct Help and Support, Deputy Head of Direct Help and Support, and Direct Help and Support Team Leader in 2019. The key management personnel of the charity comprise the Chief Executive, Business Manager, Head of Direct Help and Support, Deputy Head of Direct Help and Support in 2018. The total employee benefits of the key management personnel of the charity were £228,594 (2018: £176,870).



**Notes to the Financial Statements  
For the Year Ended 31 December 2019**

**11 Pension Costs**

The company operates a money purchase (defined contribution) pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and personal pension arrangements and amounted to £17,530 (2018 - £9,675).

**12 Tangible Fixed Assets**

	Computer Equipment	Fixtures, Fittings & Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2019	41,485	5,096	46,581
Additions	705	5,870	6,575
Disposals	(29,920)	(453)	(30,373)
At 31 December 2019	12,270	10,513	22,783
<b>Depreciation</b>			
At 1 January 2019	34,269	3,086	37,355
Charge for year	4,089	2,138	6,227
Disposals	(29,920)	(453)	(30,373)
At 31 December 2019	8,438	4,771	13,209
<b>Net Book Value</b>			
At 31 December 2019	3,832	5,742	9,574
At 31 December 2018	7,216	2,010	9,226

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**13 Fixed Asset Investments**

	<b>Unlisted Investments £</b>
Market value at 1 January 2019 and at 31 December 2019	<u>1</u>
Historical cost:	
At 31 December 2019	<u>1</u>
At 31 December 2018	<u>1</u>

**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	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:

Principal activities	Capital and reserves	Profit/(loss) for the year
	£	£
Mindroom Business Ltd	Non-trading	
	<u>1</u>	<u>-</u>

The subsidiary is a small dormant company. Under s405 of the Companies Act 2006 and s24.13A of the Charities SORP (FRS 102), there is no requirement to produce group accounts.



**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**14 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertakings	80	67
Prepayments	16,061	8,882
Accrued Income	12,095	11,350
Trade Debtors	134	-
Other Debtors	350	-
	<hr/>	<hr/>
	<b>28,720</b>	<b>20,299</b>

**15 Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Creditors	7,711	17,475
Taxes and social security costs	12,998	9,342
Accruals	17,932	9,715
Deferred income – note 16	-	27,000
	<hr/>	<hr/>
	<b>38,641</b>	<b>63,532</b>

**16 Deferred Income**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Balance at 1 January 2019	27,000	-
Deferred in year	-	27,000
Released in year	(27,000)	-
	<hr/>	<hr/>
Balance at 31 December 2019	<b>-</b>	<b>27,000</b>

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**17 Restricted Funds**

	Balance at 1 January 2019 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2019 £
Cruden Foundation	-	750	(750)	-
General Teaching Council of Scotland	-	10,000	(10,000)	-
Imlay Foundation	-	90,015	-	90,015
James Thom Howat Charitable Trust	-	500	(500)	-
Nancie Massey Charitable Trust	-	3,000	(3,000)	-
RS MacDonald Charitable Trust	-	39,126	(39,126)	-
Saints and Sinners Club of Scotland	-	1,000	(1,000)	-
Samuel Storey Family Charitable Trust	-	200	(200)	-
The Tillyloss Trust	-	1,000	(1,000)	-
TUI Care Foundation	-	8,189	(8,189)	-
	-	153,780	(63,765)	90,015

	Balance at 1 January 2018 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2018 £
Cairn Energy	-	5,600	(5,600)	-
Kilpatrick Fraser Charitable Trust	-	5,880	(5,880)	-
Maple Trust	-	2,000	(2,000)	-
RS MacDonald Charitable Trust	-	27,500	(27,500)	-
New Park Educational Trust	-	5,000	(5,000)	-
Scottish Government	-	5,000	(5,000)	-
	-	50,980	(50,980)	-

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**17 Restricted Funds (continued)**

**Cruden Foundation**

Funds were provided towards the production and distribution of our new publication Building Effective Relationships

**General Teaching Council of Scotland**

Funds were provided towards the production and distribution of our new publication Building Effective Relationships

**Imlay Foundation**

A grant was made towards a digital transformation project.

**James Thom Howat Charitable Trust**

Funds were provided towards the production and distribution of our new publication Building Effective Relationships

**Nancie Massey Charitable Trust**

Funds were provided toward the work of the Direct Help and Support Team

**RS MacDonald Charitable Trust**

A grant was made to directly assist the Direct Help and Support Team's work on Family Engagement

**Saints and Sinners Club of Scotland**

Funds were provided towards the production and distribution of our new publication Building Effective Relationships

**Samuel Storey Family Charitable Trust**

Funds were provided toward the work of the Direct Help and Support Team

**The Tillyloss Trust**

Funds were provided toward supporting families in Dundee

**TUI Care Foundation**

Funds were provided toward the work of our Supported Work Placement Project

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**18 Unrestricted Funds**

	Balance at 1 January 2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted Funds	449,350	548,299	(635,083)	(53,667)	308,899
Designated Funds:					
Website	33,000	-	-	17,000	50,000
Research	-	-	(21,132)	36,667	15,535
	<u>482,350</u>	<u>548,299</u>	<u>(656,215)</u>	<u>-</u>	<u>374,434</u>

	Balance at 1 January 2018 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 December 2018 £
Unrestricted Funds	224,995	688,746	(446,391)	(18,000)	449,350
Designated Funds:					
IT Systems	1,054	-	(1,054)	-	-
Website	15,000	-	-	18,000	33,000
	<u>241,049</u>	<u>688,746</u>	<u>(447,445)</u>	<u>-</u>	<u>482,350</u>

The Website fund has been set up to start work on the provision of greater online resources including website and mobile compatible Apps aimed at enhancing the charity's online presence. These will be expended in the year ended 31 December 2020.

The Research fund has been set up to continue work on Social Research. These will be expended in the year ended 31 December 2020.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**19 Analysis of Net Assets Between Funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2019 are represented by:				
Tangible Fixed Assets	9,574	-	-	9,574
Investments	1	-	-	1
Current assets	337,965	65,535	90,015	493,515
Creditors: amounts falling due within one year	(38,641)	-	-	(38,641)
	<u>308,899</u>	<u>65,535</u>	<u>90,015</u>	<u>464,449</u>

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2018 are represented by:				
Tangible Fixed Assets	9,226	-	-	9,226
Investments	1	-	-	1
Current assets	503,655	33,000	-	536,655
Creditors: amounts falling due within one year	(63,532)	-	-	(63,532)
	<u>449,350</u>	<u>33,000</u>	<u>-</u>	<u>482,350</u>

**20 Related Parties**

The charity has a subsidiary company, Mindroom Business Limited. During the year, the subsidiary company did not trade. At 31 December 2019, the charity was owed £80 (2018 - £67) from the subsidiary company.

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2019**

**21 Reconciliation of Net Movements in Funds to Net Cash Flow from Operating Activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(17,901)	241,301
Add back depreciation	6,227	5,755
Deduct interest income shown in investing activities	(851)	(986)
(Increase) in debtors	(8,421)	(7,493)
(Decrease)/ Increase in creditors	(24,891)	45,344
	<u>(45,837)</u>	<u>283,921</u>

**22 Other Financial Commitments**

At 31 December 2019 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	<b>Land &amp; Buildings</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Operating leases which expire -		
Within one year		
Within two to five years	46,508	-
In over five years	-	-
	<u>46,508</u>	<u>-</u>