



The Salvesen Mindroom Centre
no mind left behind

WEDNESDAY



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SCT 18/07/2018 #143
COMPANIES HOUSE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2017

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**

Norton Park, 57 Albion Road, Edinburgh, EH7 5QY

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The Salvesen Mindroom Centre

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Trustees' Annual Report 2017

Objectives and Activities

Our Vision is of a world where no mind is left behind and where every person with learning difficulties receives the recognition and support they need to achieve their potential.

The Trustees are delighted to present this Report which, along with our change of name from Mindroom to The Salvesen Mindroom Centre, demonstrates that we have come a long way since our formation in 2000. Much of that recent progress is due to the generous funding provided by Alastair and Elizabeth Salvesen. We are extremely grateful to them and all our tremendous supporters.

The funding brought us together with the University of Edinburgh and NHS Lothian to set the foundations for a Centre where research, clinical expertise and direct help and support can ultimately combine to address and resolve learning difficulties.

Last year our charity made huge strides forward in making a real difference to the lives of thousands of families and their children living with learning difficulties. Huge thanks goes to our Chief Executive Christine Carlin, her senior management team of Mig Coupe and Dinah Aitken and the wonderful staff who have worked tirelessly to drive forward towards our Vision.

The Trustees would also like to express their thanks to the Ambassadors of The Salvesen Mindroom Centre who support and promote the work we do across the world. Our current Ambassadors are:

Rory Bremner
Dr Loretta Giorcelli OAM
Prof. Eileen Hogan.

Rory Bremner, who is our newest Ambassador, has been inspirational to many, having spoken in depth about his own realisation about how he is affected by ADHD.



We welcomed our new Chair: Anton Colella

In 2017 the Board of Trustees were delighted to welcome our new Chair, Anton Colella. Anton has recently been appointed as Moore Stephens International new global CEO following a worldwide search. Prior to this Anton was Chief Executive of the Institute of Chartered Accountants of Scotland (ICAS) leading a transformational change of that organisation in his ten years at the helm. The Trustees believe that Anton's experience and passion are the right combination to lead us in the next phase of our journey.

Anton explains his motivation for taking on this key role:

"I began my career as a teacher, working in schools in some of Glasgow's most deprived areas. My passion for helping young people to reach their potential dates back to that time and, although I have since attained at the highest level in global business, this goal remains most important to me.

When I was approached by the Board of Trustees to take on the role of Chair I was immediately impressed with the utter determination and commitment that had brought the charity from its beginnings around Sophie and Robin Dow's 'kitchen table' to its present standing as a small, but growing, charity making a huge impact and aimed at becoming a world leader.

More than a quarter of all Scottish school pupils need learning support, while the Child and Adolescent Mental Health Services struggle to meet waiting time targets. Without the right support, children are at risk of loneliness and isolation. These are the problems we urgently need to address.

I believe this is a time in which The Salvesen Mindroom Centre can make a real difference through its unique combination of a collaborative approach, providing direct help and support to families, awareness raising activities and a clear focus on the power of research to transform lives."

Demand for our Direct Help and Support service

The demand from families and carers for support from our service has continued to grow in the last 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.

The incidence of exclusion among children and young people with ASN has risen, and bullying, isolation and loneliness are becoming more pronounced. Child and Adolescent Mental Health Services (CAMHS), meanwhile, are stretched.



Some of the statistics are very concerning:

- In Scottish schools ASN accounts for 26.6% of the school population
- Pupils with ASN are 5 times more likely to be excluded from school
- Support staff for ASN pupils in 2010 has been reduced by over 550 in six years from 6,017 to 5,463
- In the UK, 52% of pupils with a learning disability and 75% with autism have been bullied
- Between 2010 and 2016 Scottish teachers of Learning Support & ASN in both primary and secondary sectors decreased by around 26%

Direct Help and Support remains at the heart of our organisation and what we do. In 2017, we were delighted to welcome 3 new members of the Direct Help and Support service to strengthen the breadth and depth of our work supporting those living with learning difficulties.

We work with families whether or not their child has a diagnosis. That is important because sometimes a diagnosis can take years yet families need help immediately. Each of our team members is professionally qualified, and has relevant work experience. We work collaboratively with other individuals and organisations involved with the family – but always keep the welfare of the child or young person firmly at the centre.

"Your advice and support have been invaluable. It has been a very stressful experience but having an organisation like The Salvesen Mindroom Centre supporting us has made the navigation of the process easier." Parent of child with complex support needs.

"With your support we were able to clearly show what we believed to be reasonable adaptations to enable our son to reach his full potential. You provided non-biased advice and helped keep the lines of communication open between home and the school. I can't thank you enough for the support you have provided and the positive effect it has had on our son's inclusion within school." Parents of an 11-year old boy who has ASD and Dyslexia.

"I am pleased because this has been a 'hard to reach' parent who has come on board and is clearly more relaxed through the process of pre-meeting communication with yourself." Deputy Head Teacher, special school.



OUR STRATEGY

The work of The Salvesen Mindroom Centre is built around 4 strategic priorities which complement each other to make a vital contribution to those living with learning difficulties in Scotland and beyond:

Empowering Families

Our unique Direct Help and Support service will transform the lives of those living with learning difficulties by:

- engaging creatively with children and young people with learning difficulties to achieve their potential and improve their wellbeing
- supporting more families across Scotland to secure positive outcomes, through working with professionals in school, health and social care and other services
- building confidence and reducing loneliness

Developing Knowledge and Awareness

Our outreach service will be a leading provider of trusted information and training about learning difficulties by:

- tailoring our resources to meet the needs of families, children and young people, and professionals both nationally and internationally
- hosting workshops and large-scale events
- developing a world-class website with online resources

Collaborating and influencing

The Salvesen Mindroom Centre will play a major role in raising awareness of learning difficulties across local, national and international boundaries by:

- consistently highlighting the experience of families living with learning difficulties in local and national policy fora
- delivering innovative projects with key partners, and disseminating learnings worldwide

Leading research

With our research partnerships, and close engagement with the NHS, The Salvesen Mindroom Centre will develop a world leading research portfolio to:

- identify the top ten research priorities for learning difficulties
- make a real difference in the lives of those living with learning difficulties and deliver short, medium and long-term benefits
- link research with lived experience in a transformational way



Achievements and Performance

Empowering Families

In 2017, our Direct Help and Support team have worked directly with hundreds of families, and a growing number of professionals. Our activities enabled us to reach out directly and indirectly to thousands of people living and working with children and young people affected by learning difficulties. Our outreach support is built on a model of engagement that puts the child or young person and their family at the centre.

Through our outreach support we have given information and advice, helped with preparation for meetings, and supported families to be confident in attending:

- Child plan meetings
- Multi-agency meetings
- Children's hearings
- School placement visits
- Additional Support Needs Tribunals
- Child and Adolescent Mental Health Service team meetings

In February 2017, we showcased the family work of The Salvesen Mindroom Centre at an event attended by HRH the Princess Royal, in her role as Chancellor of the University of Edinburgh. She was delighted to meet with several of the families we have supported. This also provided an opportunity for the Chancellor to hear about some of the vital research being carried out by the SMC Research Centre for Learning Difficulties, such as:

- Learning difficulties research priority setting partnership
- Validating the Child and Adolescent Screening Questionnaire (CAIDS Q)
- Clinical features of previously undetected intellectual disability in children aged 6 – 18 years

More than ever before, The Salvesen Mindroom Centre is reaching out to tell the stories of those living with learning difficulties.

This year we took part at Glasgow's Scottish Event Campus Centre for The Gathering and the Scottish Learning Festival. Our team engaged with a huge range of third sector organisations, and with education professionals at all stages of their careers.

"Thank you again for taking the time to talk to me in February at The Gathering and for following up with the email responses. Our conversation was key. I phoned Dyslexia Scotland, booked a test with an Educational Psychologist and -yes! - our eldest boy does have dyslexia." Parent of 10-year old child in mainstream school



Our Chief Executive, Christine Carlin, was the keynote speaker in Manchester at a full-day event on autism, and our Founder, Sophie Dow, gave a key speech to a conference in Sweden, which was attended by Princess Madeleine of Sweden.

- In 2017, we responded to an average of 26 initial enquiries each month, over 270 phone calls and 940 emails related to our family work every month
- We have delivered 12 drop-in sessions to parents and carers who attend The Yard venues in Edinburgh and Fife
- We engaged in over 150 meetings with our key partners with a view to raising the profile of learning difficulties and reaching more parents and carers
- We recorded more than 30,000 visits to our website
- Our Facebook posts reached over 70,000 people

Developing Knowledge and Awareness

We have been overwhelmed by the success of our revised guide to learning difficulties, ***It takes all kinds of minds***. With the fantastic support of the **General Teaching Council for Scotland (GTCS)** we provided a copy to every teacher registered in Scotland, and to all the teaching students at 8 Scottish Universities and the Royal Conservatoire. As a result, we distributed more than 85,000 copies in 2017.

We are especially grateful to the young people who feature in ***It takes all kinds of minds***: Amber, Daniel, Estella, Jennifer and Owen, and to their families, for their continuing support and encouragement.

The feedback from teachers and the GTCS is that every child in a class of 30 or more will benefit from a better-informed teacher, not just the 5 or more young people with learning difficulties. And for families, better knowledge and ways of supporting a child with learning difficulties helps not just the child but any siblings. So, without doubt, thousands of individuals have benefited from our work last year.

Demand for the guide is growing weekly and here are just a few things that people have said about it:

"It has quickly become established as a key reference in supporting the professional learning of students and teachers across Scottish schools. In addition, it is already being translated into several different languages by visitors to the Scottish education system who see the positive professional learning opportunities provided by the booklet."

Ken Muir, CEO of the General Teaching Council for Scotland.

"I felt the need to write to you directly to tell you what a brilliant booklet 'It takes all kinds of minds' is. It is so practical and user friendly. We currently have 60 staff and would be keen for every member of staff to read this as part of their professional development and reflection." Deputy Head Teacher, Primary School



Furthermore, the webinar that Mig Coupe, our Head of Direct Help and Support, led with the GTCS was one of the most successful that it has hosted.

Some of the teachers who participated gave their feedback:

'Great webinar this evening. Some super, practical strategies to try in class. Thank you.'

'I just participated in the above webinar which was excellent! Thank you for an excellent CPD opportunity.'

'Another very interesting and informative webinar full of lots of practical strategies. I am a supply teacher in Secondary and have found the webinar format really useful.'

Our expert team have delivered numerous well-regarded workshops tailored to differing needs in 2017. Examples of the varying audiences include:

We supported **Edinburgh Airport** in its successful quest to gain recognition for its service to passengers with reduced mobility and hidden disabilities, providing training to its Special Assistance team.

"Great training and brought greater knowledge of all disabilities, which helps." Delegate, Edinburgh Airport.

The team offered training to parents and carers at **East End Carers**, Glasgow, on the work we do and how to access our service.

"Keep on the hard work to improve legislation to protect all the children and all the families in Scotland." Parent carer

Our team engaged with a local CAMHS service and explained The Salvesen Mindroom Centre model and how we work to empower families.

"Everyone in the team informed me that they found the session very helpful and they have started identifying families where your service could be beneficial." CAMHS workshop organiser.

Collaborating and influencing

Our Direct Help and Support service follows the national policy of Getting it right for every child (GIRFEC). We pay heed to the **National Improvement Framework**, which is focussed on excellence through raising attainment and achieving equity.

The table below sets out some of our collaborative projects in 2017.



Collaborative projects 2017	
General Teaching Council for Scotland (GTCS)	Working with GTCS to get <i>It takes all kinds of minds</i> to every teacher registered in Scotland Highly praised Webinar giving teachers ideas and 'tools' to use in the classroom Interview in <i>Teaching Scotland</i> magazine
The Yard	Delivering outreach sessions for families in Edinburgh, Dundee and Kirkcaldy
Edinburgh Airport	Staff training Key member of the Disability Community Consultation Group
Children's Hearings Scotland	Engaged in capacity building for Children's Panel members
Barclays Bank	Disabled access day public event
Corra Foundation/Scottish Government	Recipient of funding under the Children, Young People and Families Early Intervention Fund and Adult Learning and Empowering Communities Fund (CYPFEIF & ALEC Fund)

We have grown our profile as an organisation that takes part in **national policy decision-making**, such as the Advisory Group on Additional Support for Learning, the Advisory Group on the Guidance for the Provision of Mainstream and through membership of several parliamentary cross-party groups. We are also a founding member of 'for Scotland's Disabled Children,' a coalition of agencies advocating for families with disabled children.

We have also consistently raised the profile of the issue of **loneliness and isolation** for children and young people with learning difficulties. We authored a blog for Voluntary Health Scotland and highlighted to key decision-makers that this issue has a significant adverse impact on the mental health of children and young people.

- We submitted 9 consultation responses and attended 10 Parliamentary cross-party groups
- We have had a level of involvement with 25 of the 32 local authority areas in Scotland during 2017
- Our team attended more than 90 training courses and events

Leading research

Our primary focus in 2017 has been to work on a project with the University of Edinburgh and the James Lind Alliance to identify the top ten research priorities for learning difficulties.

A scientific advisory board chaired by Professor Sir John Savill has been established to provide the scientific and clinical expertise that will inform and advise upon our research aims. We are making progress towards our goal whereby we can take a lead on research, and disseminate research findings to



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families and professionals so that the learning from research can inform practice and service delivery.

2017 also saw the start of our participation in an important Scotland/England research partnership on Additional Support for Learning led by the Centre for Research in Education Inclusion & Diversity (CREID) at University of Edinburgh.

A Big Thank You

We are only able to help families; raise awareness; collaborate with and influence policy makers and service providers, and stimulate research, because of the incredible support we receive from individuals and organisations. We have benefited from expertise and funds as well as the gift of time.

We especially appreciate the key ongoing encouragement and very generous financial support of Alastair and Elizabeth Salvesen. Amongst many others we are very grateful to:

James and Morag Anderson
The Brownlie Charitable Trust
Cairn Energy
Wendy Campbell
Cruden Foundation
Garfield Weston Foundation
Honourable Company of Edinburgh Golfers
John Frame MBE
John Kirkhope Young Endowment Fund
Jorge Correia
The JTH Charitable Trust
Kat Gollock Photography
Ken Muir CEO GTCS
Margaret Murdoch Charitable Trust
Miss E.C. Hendry's Charitable Trust
The Nancie Massey Charitable Trust
Research Scotland
The R S MacDonald Charitable Trust
Saints & Sinners Club
The Sir Jules Thorn Charitable Trust
St. James's Place Foundation
The Hugh Fraser Foundation
The James Sim Trust
The Martin Connell Charitable Trust
The Scottish Government
WCH Trust for Children
Plus several donors who prefer to remain anonymous.

A huge thank you to all those who contributed to, or participated in our highly successful events Mindroom at Muirfield and The World Short Hole Golf Pairs Championship.



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We rely on this generosity to continue to ensure that children and young people with learning difficulties are supported to make the most of their precious lives. The Trustees would like to thank everyone who has helped us during 2017.

Financial Review

The Salvesen Mindroom Centre is committed to pursuing excellence in all aspects of its work. We take as much care to our approach to governance, financial management and fundraising, as we do to activities on behalf of individuals with learning difficulties.

We are member of the Scottish Council of Voluntary Organisations and use 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. We have reviewed our policy and practice with regard to the General Data Protection Regulations which come into effect in May 2018. Our Board will be considering OSCR's Fundraising Guidance for Charity Trustees as well as the revised Charity Governance Code.

We are very grateful that income in 2017 was a record. However, the 2017 surplus followed a planned deficit in 2016 (we had expected income to be low due to the ending of two significant multi-year grants). Furthermore, £50,000 from the golf event we held at Muirfield arrived late in 2017 increasing the end of year surplus.

The 44% growth in charitable expenditure is a better measure of our direction of travel as it reflects the impact of the additional staff employed and the increase in support offered to families as well as our collaborative and influencing work.

The most significant source of income results from the generosity of Alastair and Elizabeth Salvesen who together with the other funders listed earlier in this report, enable us to do the work we do. Our principal expenditure is on our staff team, without whom The Salvesen Mindroom Centre could not function.

In future, we plan to increase expenditure to fund additional activity but we shall ensure that we hold to our policy of maintaining undesignated reserves of between three to six months expenditure.

Structure, Governance and Management

The 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 charity, it is exempt from tax. The 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, Management, and the NHS.



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

Shavonne Berry (resigned 26.06.2017)
Anton Colella (appointed 26.06.2017)
Robin Dow
Sophie Dow
David Farquharson
Nevil Lee (resigned 26.06.2017)
Andrew Paisley (resigned 26.06.2017)
Alastair Salvesen (appointed 26.06.2017)

The Board would like to extend its thanks to the Trustees who stood down during the year for their support and guidance.

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 two months to discuss financial, marketing, fundraising, governance and strategic matters.

The day to day running of the charity is the responsibility of the Chief Executive, Christine Carlin, with delegation as appropriate to other members of staff. This includes the Head of Direct Help and Support (DHS) and the Deputy Head of DHS, with additional support from the Business Manager.

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.

Risk Management

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

The key controls used include:

- comprehensive strategic and operational planning, budgeting and accounting
- clear authorisation and approval levels
- 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 and young people.



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 3 and 6 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.

Reference and administrative Information

Trustees

Anton Colella (appointed 26.06.2017)
Robin Dow
Sophie Dow
David Farquharson
Alastair Salvesen (appointed 26.06.2017)

Ambassadors

Rory Bremner
John Frame MBE
Dr Loretta Giorcelli OAM
Professor Eileen Hogan

Auditor

Thomson Cooper & Co
Chartered Accountants
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



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Chief Executive

Christine Carlin

Registered Address

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57 Albion Road
Edinburgh, EH7 5QY
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Statement of Trustees' Responsibilities

The Directors, who are also Trustees of The 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 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.



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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.

Approved by the Board of Directors on 20 June 2018 and signed on its behalf by:

Anton Colella
Chair and Trustee
20 JUNE 2018

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 2017 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 2017, 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.

Other Matter

In the previous accounting period the charity's Trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) did not apply, and also took advantage of audit exemption under s477 of the Companies Act. Therefore the prior period financial statements were not subject to audit.



**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.



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**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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, 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.

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

17th JUL 2018

**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 2017**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<u>Income</u>					
Donations and legacies	4	391,526	-	391,526	201,410
Charitable activities	5	132,046	26,000	158,046	81,091
Investment Income	6	521	-	521	362
Total income		524,093	26,000	550,093	282,863
<u>Expenditure</u>					
Raising funds	7	18,933	-	18,933	35,242
Charitable Activities	8	394,399	32,191	426,590	296,317
Total expenditure		413,332	32,191	445,523	331,559
Net income/(expenditure) and Net movement in funds for the year		110,761	(6,191)	104,570	(48,696)
Reconciliation of funds					
Total funds brought forward		130,288	6,191	136,479	185,175
Total funds carried forward		241,049	-	241,049	136,479

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 23 to 33 form part of these financial statements.



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**BALANCE SHEET
AS AT 31 DECEMBER 2017**

	Note	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	12		2,316		5,143
Investments	13		<u>1</u>		<u>1</u>
			2,317		5,144
Current assets					
Debtors	14	12,806		8,253	
Cash at bank and in hand		<u>244,114</u>		<u>134,321</u>	
		256,920		142,574	
Creditors: amounts falling due within one year	15	<u>(18,188)</u>		<u>(11,239)</u>	
Net current assets			<u>238,732</u>		<u>131,335</u>
Total assets less current liabilities			<u>241,049</u>		<u>136,479</u>
Income funds					
Restricted Funds	16		-		6,191
Designated Funds	17		16,054		57,000
Unrestricted Funds	17		<u>224,995</u>		<u>73,288</u>
			<u>241,049</u>		<u>136,479</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 20/06/2018.

Anton Colella
Trustee

Company Registration No. SC209656

The notes on page 23 to 33 form part of these financial statements.



**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 £	2016 £
Cash generated from operating activities	20	110,853	(25,817)
Cashflows from investing activities			
Interest income		521	362
Purchase of tangible fixed assets		<u>(1,581)</u>	<u>(3,453)</u>
Cash used in investing activities		(1,060)	(3,091)
Increase/(decrease) in cash and cash equivalents in the year		109,793	(28,908)
Cash and cash equivalents at the beginning of the year		<u>134,321</u>	<u>163,229</u>
Total cash and cash equivalents at year end		<u>244,114</u>	<u>134,321</u>



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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 2015) – (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.

Fund Accounting

Unrestricted funds are donations and other incoming resources receivable 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.

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.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

Income (continued)

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 Mindroom'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, personnel, 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

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.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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

	2017 £	2016 £
Incoming resources are stated after charging:-		
Depreciation	4,408	9,795
Auditor's Remuneration	3,600	-



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

**4 DONATIONS AND
LEGACIES**

	Unrestrict ed Funds	Restrict ed Funds	Total 2017	Total 2016
	£	£	£	£
Gifts and Donations	<u>391,526</u>	<u>-</u>	<u>391,526</u>	<u>201,410</u>

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 2017	Total 2016
	£	£	£	£
Grants from Trusts & Foundations	45,626	26,000	71,626	33,250
Government Grants	25,000	-	25,000	12,500
Workshops and seminars	284	-	284	2,642
Corporate income	5,000	-	5,000	3,000
Events	<u>56,136</u>	<u>-</u>	<u>56,136</u>	<u>29,699</u>
	<u>132,046</u>	<u>26,000</u>	<u>158,046</u>	<u>81,091</u>

**6 INVESTMENT
INCOME**

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Interest receivable	<u>521</u>	<u>-</u>	<u>521</u>	<u>362</u>

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 2017**

7 RAISING FUNDS

	Direct Help & Support £	Total 2017 £	Total 2016 £
Fundraiser	11,066	11,066	20,087
Event costs	<u>7,867</u>	<u>7,867</u>	<u>15,155</u>
	<u>18,933</u>	<u>18,933</u>	<u>35,242</u>

8 DIRECT CHARITABLE EXPENDITURE

	Direct Help & Support £	2017 £	2016 £
CPD	3,796	3,796	5,730
Contractors	19,650	19,650	12,074
Recruitment	1,460	1,460	1,429
Staff salaries	289,622	289,622	222,474
Information Systems	12,463	12,463	9,526
Hospitality	488	488	380
Comms & Educational			
Literature	15,873	15,873	2,612
Travel	4,756	4,756	4,087
It takes all kinds of minds	27,403	27,403	-
Depreciation	3,908	3,908	7,836
Governance Costs (Note 9)	19,876	19,876	2,748
Support Costs (Note 9)	<u>27,295</u>	<u>27,295</u>	<u>27,421</u>
	<u>426,590</u>	<u>426,590</u>	<u>296,317</u>

Expenditure on charitable activities was £426,590 (2016 - £296,317) of which £394,399 (2016 - £240,548) was unrestricted and £32,191 (2016 - £55,769) was restricted.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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 5). Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Support Costs £	Governance Costs £	2017 Total £	2016 Total £
Office	23,948	-	23,948	21,880
Telephones	2,781	-	2,781	2,549
Finance	66	-	66	21
Governance & Compliance	-	1,752	1,752	1,012
Restructuring and change of name	-	9,694	9,694	-
Depreciation	500	-	500	1,959
Audit fees	-	3,600	3,600	-
Accountancy Fees	-	4,830	4,830	2,748
	<u>27,295</u>	<u>19,876</u>	<u>47,171</u>	<u>30,169</u>

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

10 EMPLOYEES

Number of employees

The average number of employees during the year was:

	2017	2016
Direct Help & Support	7	5
Administration	<u>2</u>	<u>2</u>
Total	<u>9</u>	<u>7</u>

Employment costs

	2017 £	2016 £
Wages and Salaries	258,479	203,220
Social Security Costs	22,925	16,566
Pension cost	<u>7,433</u>	<u>5,348</u>
	<u>288,837</u>	<u>225,134</u>



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

10 EMPLOYEES (continued)

No employees had employee benefits in excess of £60,000 (2016 – 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 (2016: £nil) neither were they reimbursed expenses during the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

The key management personnel of the charity, comprise the Chief Executive and Head of Direct Help and Support and Deputy Head of Direct Help and Support. The total employee benefits of the key management personnel of the charity were £147,747 (2016: £96,828).

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 £7,433 (2016 – £5,348).

12 TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures, fittings & equipment £	Total £
COST			
At 1 January 2017	31,415	920	32,335
Additions	1,581	-	1,581
At 31 December 2017	32,996	920	33,916
DEPRECIATION			
At 1 January 2017	26,272	920	27,192
Charge for year	4,408	-	4,408
At 31 December 2017	30,680	920	31,600
NET BOOK VALUE			
At 31 December 2017	2,316	-	2,316
At 31 December 2016	5,143	-	5,143



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

13 FIXED ASSET INVESTMENTS

	Unlisted Investment s £
Market value at 1 January 2017 and at 31 December 2017	<u>1</u>
Historical cost: At 31 December 2017	<u>1</u>
At 31 December 2016	<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	Dormant	<u>1</u>	<u>-</u>

14 DEBTORS

	2017 £	2016 £
Amounts owed by group undertakings	145	421
Other debtors	<u>12,661</u>	<u>7,832</u>
	<u>12,806</u>	<u>8,253</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade Creditors	3,247	645
Taxes and social security costs	7,002	6,243
Accruals	<u>7,939</u>	<u>4,351</u>
	<u>18,188</u>	<u>11,239</u>

16 RESTRICTED FUNDS

	Balance at 1 January 2017 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2017 £
Brownlie Charitable Trust	-	2,500	(2,500)	-
James Sim Trust	-	2,000	(2,000)	-
Hugh Fraser Foundation	-	5,000	(5,000)	-
RS MacDonald Charitable Trust	-	12,500	(12,500)	-
Nancie Massey Charitable Trust	-	2,000	(2,000)	-
Martin Connell Charitable Trust	-	1,000	(1,000)	-
JK Young Endowment Fund	-	1,000	(1,000)	-
Information Management System	<u>6,191</u>	<u>-</u>	<u>(6,191)</u>	<u>-</u>
	<u>6,191</u>	<u>26,000</u>	<u>(32,191)</u>	<u>-</u>

Brownlie Charitable Trust

Funds were provided to directly assist the Direct Help and Support Team.

James Sim Trust

A grant was made toward the work of the Direct Help and Support Team.

Hugh Fraser Foundation

Funds were provided for the Direct Help and Support Team to expand their work in the Glasgow area.

RS MacDonald Charitable Trust

A grant was made to directly assist the Direct Help and Support Team.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

16 RESTRICTED FUNDS (continued)

Nancie Massey Charitable Trust

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

Martin Connell Charitable Trust

Funds were provided to directly assist the Direct Help and Support Team.

JK Young Endowment Fund

A grant was made toward the work of the Direct Help and Support Team.

Information Management System

Funds were received for the purpose of updating the charity's information management system. These funds have been fully expended in the year.

17 UNRESTRICTED FUNDS

	Balance at 1 January 2017 £	Incoming Resources £	Resources Expended £	Transfers	Balance at 31 December 2017 £
Unrestricted Funds	73,288	524,094	(372,387)	-	224,995
Designated Funds:					
DHS					
Expansion	27,000	-	(27,000)	-	-
IT Systems	15,000	-	(13,946)	-	1,054
Website		-	-	-	15,000
	<u>15,000</u>				
		<u>524,094</u>		<u>-</u>	<u>241,049</u>
	<u>130,288</u>		<u>(413,333)</u>		

The fund for DHS Expansion has been set aside as our Direct Help and Support was primarily based in Lothians but we are being contacted by families across Scotland. This funding was focussed on sustainable ways in which such expansion may be delivered

The IT Systems fund has been set aside for continued ongoing upgrades to the charity's systems as a result of the growth of the charity. Review

The Website fund has been set up to start work on the provision of greater online resources including website and mobile compatible Apps aim at



The Salvesen Mindroom Centre

no mind left behind

enhancing the charity's online presence. These will be expended in the year ended 31 December 2018.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 December 2017 are represented by:				
Tangible Fixed Assets	2,316	-	-	2,316
Investments	1	-	-	1
Current assets	240,866	16,054	-	256,920
Creditors: amounts falling due within one year	<u>(18,188)</u>	<u>-</u>	<u>-</u>	<u>(18,188)</u>
	<u>224,995</u>	<u>16,054</u>	<u>-</u>	<u>241,049</u>

19 RELATED PARTIES

The charity has a subsidiary company, Mindroom Business Limited. During the year, the subsidiary company was dormant. At 31 December 2017, the charity was owed £145 (2016 - £421) from the subsidiary company.

20 RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017 £	2016 £
Net movement in funds	104,570	(48,696)
Add back depreciation	4,408	9,795
Deduct interest income shown in investing activities	(521)	(362)
(Increase)/decrease in debtors	(4,553)	9,246
(Decrease)/increase in creditors	<u>6,949</u>	<u>4,200</u>
	<u>110,853</u>	<u>(25,817)</u>