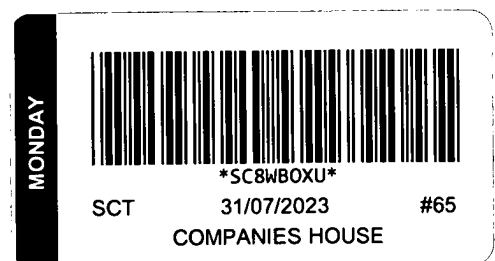


**Charity Registration No. SC030472 (Scotland)**

**Company Registration No. SC209656 (Scotland)**

**The Salvesen Mindroom Centre**

**Report of the Directors and  
Consolidated Financial Statements  
For the Year Ended 31 December 2022**



## **The Salvesen Mindroom Centre**

### **Contents**

---

Report of the Trustees	1-8
Independent Auditor's Report	9-11
Consolidated Statement of Financial Activities	12-13
Charity Statement of Financial Activities	14-15
Consolidated and Charity Balance Sheet	16
Consolidated and Charity Statement of Cash Flows	17
Notes to the consolidated financial statements	18-33

## The Salvesen Mindroom Centre

### Trustees' Report for the Year Ended 31 December 2022

---

The Trustees present their report and financial statements for the year ended 31 December 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Financial Statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, and "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)".

#### Purpose

The Salvesen Mindroom Centre (SMC) is an independent Charity headquartered in Scotland. The Charity was established to support neurodiverse individuals and families. Neurodiversity means there is a wide variation in brain processes which lead to differences in individuals' experiences and behaviours. Sometimes this creates a big enough difference to correspond with a diagnosis such as Autism, ADHD (attention deficit hyperactivity disorder) and Dyslexia.

The Charity's purpose is to:

- provide outreach and support to families of children and young people to improve mental, social and emotional well-being, educational achievement and general quality of life
- raise awareness of neurodevelopmental conditions<sup>1</sup> which give rise to learning difficulties
- influence local and national public policy and practice for the benefit of those living with those conditions
- encourage funding of research into neurodevelopmental conditions

SMC **directly supports** children, young people and their families to unlock their potential and ensure that no mind is left behind. More widely we **campaign** for all age groups to inform, advise, and provide evidence-based procedures and tools to help **empower** neurodivergent people with the skills and confidence to have a real say in decisions about their lives.

#### Vision

Salvesen Mindroom Centre is a Charity that champions all kinds of neurodiversity and supports all kinds of minds. Our mission is to become a leading centre for change in the way neurodivergent individuals live, work and learn. We achieve this through support, education, advocacy and research.

#### 2022 Operational Highlights

Functional reports about each area of operational responsibility for the financial year ended 31 December 2022 are set out below under the headings Direct Help & Support (DHS), Income Generation, Marketing and Communications and Finance & Resources. The top line summary is as follows:

- A new CEO was recruited and commenced employment in March 2022 whose impact has been transformational to the success of the Charity
- A reshaped Senior Management Team was formed in Quarter 3 comprising of a Head of Outreach and Head of Operations
- The Senior Management Team immediately set about work to refocus our strategic plan to diversify the work of the Charity, developing new products and income streams which support financial sustainability and long-term impact
- Demand for Direct Help and Support (DHS) services increased by 27% year on year
- DHS continued to leverage digital delivery methods to increase capacity, whilst sustaining the quality of our person centred support to our service users

---

<sup>11</sup> Neurodevelopmental conditions include Autism, ADHD, Dyslexia, Dyspraxia, Dyscalculia and Tourette's Syndrome

## The Salvesen Mindroom Centre

### Trustees' Report for the Year Ended 31 December 2022

---

- The fundraising environment remains challenging; Trusts and Foundations in particular continue to be overwhelmed by applications from charities. However, the Charity is faring well in securing funding in spite of these headwinds
- SMC's income generation was helped by the launch of our new "Neuroinclusion at Work" programme with private sector employers
- The Charity ended the year well positioned for a strong 2023
- The Charity made a loan of £40,000 to its subsidiary, Mindroom Business Ltd, to facilitate the successful delivery of the ITAKOM conference in 2023. It is envisaged that this loan will be repaid in 2023.

### Direct Help & Support

Delivering services to parents, carers, children and young people remains at the heart of the Charity's purpose and vision. 2022 saw increasing demand for our services amid rising mental health stresses for the families we support. During the year we:

- Received 977 enquiries, an increase of 27% year on year
- Supported 1,167 children, young people, parents and carers throughout 2022
- Recorded enquiries from 28 of the 32 local authority areas in Scotland during 2022
- Created a series of resources for our website, including a guide to transitions for young people leaving school, and a suite of materials for parents and carers for the LEANS-C (Learning About Neurodiversity at School – Community) project
- Expanded our physical presence into the West of Scotland with the appointment of two case workers covering Glasgow and surrounding local authority areas in Ayrshire, Lanarkshire, Renfrewshire and Dunbartonshire

A very brief selection of testimonials in relation to our Direct Help And Support Service is given below.

*[My worker gave me] "Inspiration to do something with my life" – Young Person*

*"I was understood and I feel more confident to contact support that I feel my son would need and I like that if anything pops up that I feel I would need help with, I now know where to look and ask for help" – Parent.*

*"[Transitions Service] prompts very valuable conversations and thoughts that pupils with ASN's [additional support needs] would often never have. All pupils who were involved engaged really well and made the most of the platform given them to talk about their future"- Professional.*

### Training

Building upon our appointment of a Training Manager in 2021, we delivered 36 courses and webinars which reached 1,063 delegates. Seven new courses were developed to widen our work and reach new audiences, including GPs, trainee teachers and a wide range of professionals from all sectors. Significantly, a new 'Neuroinclusion at Work' programme was developed and launched to deliver workplace training and consultancy to employers. Organisations including Burness Paull LLP, Martin Currie, Scotmid, SSE and Walter Scott & Partners became our first clients.

### Policy

Our *Neurodiversity Manifesto* was delivered to all Scottish political parties prior to the election in 2021. Since then, SMC has extended its engagement with parliamentarians and civil servants. We responded to five consultations on the following topics:

- Bail and early release from custody
- Scottish mental health law review
- Home education guidance
- Education national improvement framework data collection
- Use of physical intervention in schools' guidance

## **The Salvesen Mindroom Centre**

### **Trustees' Report for the Year Ended 31 December 2022**

---

#### **Research**

Our partnership with Salvesen Mindroom Research Centre (SMRC) continued to strengthen in 2022. We collaborated on production of a major international conference 'It Takes All Kinds of Minds' (ITAKOM) which was delivered in March 2023. The conference saw some 1,000 delegates from 24 countries gather in person in Edinburgh and online to explore the science and reality of neurodiversity. We were able to convene 52 leading thinkers and practitioners from across the world to offer their views to the audience, sharing the latest research and practice.

We continued our collaboration with the University of Edinburgh, hosting a Masters student studying social work who supported our Children & Young Persons service. We also welcomed a further undergraduate student to complete her Education Studies degree through a practical placement, involving her in our parent support groups and the creation of in-house resources.

#### **Income Generation, Marketing & Communications**

##### **Income Generation**

SMC's income increasingly diversified through the year away from a focus on donations, sponsorship and events. While we are very fortunate to continue to receive invaluable financial support from Alastair & Elizabeth Salvesen as our major donors, we also received growing support from Trusts and other charitable organisations. During the year it became clear that the reducing levels of available funding and intense competition for this funding required the Charity to rethink its income generation plans. As such, a focused approach to the Scottish Government, local authorities and corporate supporters helped to diversify the organisation's sources of funding. Excellent progress in this respect has continued into 2023.

##### **Rebranding**

Recognising the competitive environment for funding and need for charities to be visible in a crowded landscape, the Senior Management Team embarked upon a rebranding project to enhance our appeal to current and potential funders and supporters and to increase general awareness of SMC's work and impact. This was rolled out to coincide with ITAKOM but began during the 2022 financial year.

##### **Appointment of Strategic Communications Partner**

Directly related to the rebranding and visibility of SMC, a strategic communications agency was appointed to drive external awareness of our work. This resulted in widespread media coverage in leading titles such as STV, The Herald, The Scotsman, the Financial Times, HR Magazine, CA Magazine, MSN and many more. This work continued into 2023 and will continue to be important to highlight the reach and impact of our work and to attract partners and supporters.

##### **Neuroinclusion at Work**

An award from the Scottish Government's Workplace Equality Fund allowed SMC to develop a new service for employers, highlighting neurodiversity as a critical next step on the path to creating fully inclusive workplaces. Within the programme we provide training, advice and consultancy services to employers to help raise awareness of neurodiversity and the support employers can provide to allow neurodivergent colleagues to flourish. This enabled us to promote a staff member to lead this work and the appointment of a Training Coordinator to support the project and our wider training delivery programme. As such, employers contributed financially to the programme, giving us a new income stream from corporate clients which aligns with our charitable purpose and the programme continues to go from strength to strength.

##### **Operations**

To further strengthen our financial, governance and resources functions, a streamlined Operations team was formed, led by a Head of Operations, representing a widened role for our existing Finance and Resources Manager. The function is tasked with providing comprehensive Finance, IT, Administration and People support across the organisation, building on already strong foundations. Priorities through 2022 included:

- Enhanced financial management and reporting through the introduction of a full cost recovery method of accounting
- The re-invigoration of Mindroom Business Ltd as a fully functional trading subsidiary of the Charity to handle all transactions for the 2023 ITAKOM conference

## **The Salvesen Mindroom Centre**

### **Trustees' Report for the Year Ended 31 December 2022**

---

- 
- The continuing development of a secure, safe, protected and accredited IT and data environment
- The organisation wide rollout of a CRM system providing both ease of use for frontline staff together with enhanced reporting capabilities and statistical analysis
- The redevelopment of our website to implement new branding and ensure functionality speaks to our key audiences

#### **Looking Forward**

2022 has been a transformational year for SMC. Developing a refocused strategic plan and operating plan has centered SMC on key outcomes and the associated funding streams which will underpin them. A realignment of the human resources required to deliver the plan has further helped us to play to our strengths and uncover skills gaps which have subsequently been filled or will be filled in the months ahead.

SMC remains a unique organisation with deep insights and extensive experience of supporting neurodivergent individuals, employees and families to thrive. Coupled with the research base we have within the Salvesen Mindroom Research Centre, we are moving forward at pace to extend our impact and ensure that we diversify sources of funding.

#### **Recognition And Thanks**

Listing every individual and organization to whom we are very grateful is sadly not feasible - some will recommend us without our knowledge while 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. They will all have received a personal thanks from SMC and hope it is not too impersonal to be included in the list which is published below.

#### **Trusts, Foundations, Corporate and Statutory support**

JTH Charitable Trust  
R S MacDonald  
City of Edinburgh Council [EVOC]  
Saints & Sinners  
Bank Of Scotland Foundation  
The Meikle Foundation  
Murdoch Forrest Charitable Trust  
Stafford Trust  
Robertson Trust  
The WH Charitable Trust  
The Hendry Trust  
The Cruden Foundation  
Sir Jules Thorn Trust  
The MEB Charitable Trust

City Of Edinburgh Council  
The Scottish Government [Corra Foundation]  
The Scottish Government [Workplace Equality Fund]

#### **Individuals**

- Alastair and Elizabeth Salvesen
- John and Bridget Macaskill
- Norman and Carol Yarrow
- Doug Hertz

#### **Neuroinclusion at Work Clients**

- Burness Paull LLP
- Martin Currie
- Scotmid
- Scottish Government
- SSE
- Walter Scott & Partners

## The Salvesen Mindroom Centre

### Trustees' Report for the Year Ended 31 December 2022

---

#### ***A Special Mention - Alastair and Elizabeth Salvesen, the AEH Salvesen Charitable Trust***

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 long-term commitment that has helped to deliver the SMC journey and enabled the Charity to support many thousands of neurodivergent children, young people and their families. Thank you for your invaluable, generous and life-changing contribution.

**A Special Mention** - To all those generous individuals who contributed towards the Bursary program for the ITAKOM conference which was held in March 2023.

The Trustees also 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

We are sincerely grateful to each and every one of our supporters.

During the year, the Senior 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 SMC. The Trustees fully understand that our employees are the lifeblood of SMC, and it is their skill and dedication which drives our ability to support those living with neurodiversity.

SMC has been further 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 running of SMC and we are most grateful for their support.

#### **Financial Review**

The total incoming resources for the Group for the year to 31 December 2022 were £867,576 (2021: £707,079) and the total outgoing resources were £961,361 (2021: £842,595) resulting in a deficit of £93,785 (2021: deficit £135,516). At the year end, the unrestricted funds balance was £186,368 (2021: £291,033) and the restricted funds balance carried forward was £38,380 (2021: £27,500). The trustees consider this to be satisfactory.

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

SMC 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. SMC 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.

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

- Adrian Astley-Jones (appointed 1<sup>st</sup> October 2022)
- Robin Dow (Deputy Chair)
- Sophie Dow
- David Farquharson
- Lesley MacPherson (appointed 1<sup>st</sup> October 2022)
- Alexander Manson (Chair)
- Alastair Salvesen
- Judy Wagner

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 strategic, operational, financial and governance matters. Additional

## **The Salvesen Mindroom Centre**

### **Trustees' Report for the Year Ended 31 December 2022**

---

meetings are held throughout the year with Trustees who lead sub-committees for Finance, Fundraising and Safeguarding.

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 Charity is also fortunate to have the continued support of advisers who comprise The Circle. They provide guidance and advice to the Charity on operational matters. They are:

- Mig Coupe
- Russell Day
- Catherine Murphy
- Mark Smith

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 practices ensure compliance with the General Data Protection Regulations.

#### **Risk Management**

Risks are identified and 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 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 SMC that unrestricted funds which have not been set aside for a specific use should be maintained at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant reduction 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.



## **The Salvesen Mindroom Centre**

### **Trustees' Report for the Year Ended 31 December 2022**

---

#### **Key management personnel remuneration**

The key management personnel of the Charity comprise of the Chief Executive, Head of Outreach, and Head of Operations in 2022.

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

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

#### **Reference and Administrative Information**

##### ***Trustees***

Robin Dow  
Sophie Dow  
David Farquharson  
Alexander Manson  
Alastair Salvesen  
Judy Wagner

##### ***Ambassadors***

Rory Bremner  
Dr Loretta Giorcelli OAM  
Professor Eileen Hogan

##### ***Auditor***

Thomson Cooper  
22 Stafford Street  
Edinburgh EH3 7BD

##### ***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

## **The Salvesen Mindroom Centre**

### **Trustees' Report for the Year Ended 31 December 2022**

---

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

The Trustees, (who are also the Directors of Salvesen Mindroom Centre for the purpose of company law), are responsible for preparing the Trustees 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 Trustees 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 Trustees 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 Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charitable group and 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 the group and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Trustees 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.

#### **Disclosure of information to the auditor**

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable group and company auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the 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.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

*Alexander Manson*

.....  
A. Manson  
Trustee

Dated: 21 July 2023

## The Salvesen Mindroom Centre

### Independent Auditors Report to the Members and Trustees of the Salvesen Mindroom Centre

---

#### Opinion

We have audited the financial statements of The Salvesen Mindroom Centre (the 'parent') and its subsidiary (the 'group') for the year ended 31 December 2022 which comprise the consolidated and parent company Statement of Financial Activities, the consolidated and parent company Balance Sheet, the consolidated and parent company 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 group's and of the charitable company's affairs as at 31 December 2022 and of the group's and of the parent charitable company's incoming resources and application of resources, including the group's and parent's 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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in 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.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### 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 contained with the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**Independent Auditors Report to the Members and Trustees of the Salvesen Mindroom Centre**

---

Other information (continued)

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept by the parent charitable company; or
- the parent charitable company financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the parent charitable company 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 group and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## The Salvesen Mindroom Centre

### Independent Auditors Report to the Members and Trustees of the Salvesen Mindroom Centre

---

#### Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the group and the charity for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the group and the charitable company's financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the trustees.

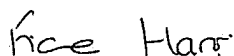
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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 charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees, 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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Fiona Haro (Senior Statutory Auditor)  
for and on behalf of Thomson Cooper, Statutory Auditor  
Dunfermline  
Date: 21 July 2023

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

**The Salvesen Mindroom Centre**

**Consolidated Statement of Financial Activities (including Income & Expenditure Account)  
for the year ended 31 December 2022**

**Current Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	606,912	-	606,912	434,244
Charitable activities	3	43,658	216,685	260,343	272,474
Investments	4	321	-	321	361
<b>Total income</b>		<u>650,891</u>	<u>216,685</u>	<u>867,576</u>	<u>707,079</u>
<b>Expenditure on:</b>					
Raising funds	5	109,582	-	109,582	91,806
Charitable activities	6	<u>645,974</u>	<u>205,805</u>	<u>851,779</u>	<u>750,789</u>
<b>Total expenditure</b>		<u>755,556</u>	<u>205,805</u>	<u>961,361</u>	<u>842,595</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(104,665)	10,880	(93,785)	(135,516)
Fund balance at 1 January 2022		<u>291,033</u>	<u>27,500</u>	<u>318,533</u>	<u>454,049</u>
<b>Funds balance at 31 December 2022</b>		<u>186,368</u>	<u>38,380</u>	<u>224,748</u>	<u>318,533</u>

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 21 to 35 form part of these financial statements

**The Salvesen Mindroom Centre**

**Consolidated Statement of Financial Activities (including Income & Expenditure Account)  
for the year ended 31 December 2022**

**Prior Financial Year**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Income from:</b>				
Donations and legacies	2	434,244	-	434,244
Charitable activities	3	156,274	116,200	272,474
Investments	4	361	-	361
<b>Total income</b>		<b>590,879</b>	<b>116,200</b>	<b>707,079</b>
<b>Expenditure on:</b>				
Raising funds	5	91,806	-	91,806
Charitable activities	6	603,641	147,148	750,789
<b>Total expenditure</b>		<b>695,447</b>	<b>147,148</b>	<b>842,595</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(104,568)</b>	<b>(30,948)</b>	<b>(135,516)</b>
Fund balance at 1 January 2021		395,601	58,448	454,049
<b>Funds balance at 31 December 2021</b>		<b>291,033</b>	<b>27,500</b>	<b>318,533</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 21 to 35 form part of these financial statements

**The Salvesen Mindroom Centre**

**Charity Statement of Financial Activities (including Income & Expenditure Account)  
for the year ended 31 December 2022**

**Current Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	606,912	-	606,912	434,244
Charitable activities	3	43,488	216,685	260,173	272,474
Investments	4	321	-	321	361
<b>Total income</b>		<b>650,721</b>	<b>216,685</b>	<b>867,406</b>	<b>707,079</b>
<b>Expenditure on:</b>					
Raising funds	5	109,582	-	109,582	91,806
Charitable activities	6	<u>588,058</u>	<u>205,805</u>	<u>793,863</u>	<u>749,612</u>
<b>Total expenditure</b>		<b><u>697,640</u></b>	<b><u>205,805</u></b>	<b><u>903,445</u></b>	<b><u>841,418</u></b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(46,919)</b>	<b>10,880</b>	<b>(36,039)</b>	<b>(134,339)</b>
Fund balance at 1 January 2022		<u>292,210</u>	<u>27,500</u>	<u>319,710</u>	<u>454,049</u>
<b>Funds balance at 31 December 2022</b>		<b><u>245,291</u></b>	<b><u>38,380</u></b>	<b><u>283,671</u></b>	<b><u>319,710</u></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 21 to 35 form part of these financial statements



**The Salvesen Mindroom Centre**

**Charity Statement of Financial Activities (including Income & Expenditure Account)  
for the year ended 31 December 2022**

**Prior Financial Year**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Income from:</b>				
Donations and legacies	2	434,244	-	434,244
Charitable activities	3	156,274	116,200	272,474
Investments	4	361	-	361
<b>Total income</b>		<b>590,879</b>	<b>116,200</b>	<b>707,079</b>
<b>Expenditure on:</b>				
Raising funds	5	91,806	-	91,806
Charitable activities	6	602,464	147,148	749,612
<b>Total expenditure</b>		<b>694,270</b>	<b>147,148</b>	<b>841,418</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(103,391)</b>	<b>(30,948)</b>	<b>(134,339)</b>
Fund balance at 1 January 2021		395,601	58,448	454,049
<b>Funds balance at 31 December 2021</b>		<b>292,210</b>	<b>27,500</b>	<b>319,710</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 21 to 35 form part of these financial statements

**The Salvesen Mindroom Centre**

**Consolidated and Company Balance Sheet  
As at 31 December 2022**

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Fixed Assets:</b>					
Tangible Assets	12	15,175	16,265	15,175	16,265
Investments	13	-	-	1	1
<i>Total fixed assets</i>		<u>15,175</u>	<u>16,265</u>	<u>15,176</u>	<u>16,266</u>
<b>Current Assets:</b>					
Debtors	14	88,199	89,667	56,129	89,736
Cash at bank and in hand		<u>475,634</u>	<u>540,671</u>	<u>440,157</u>	<u>540,671</u>
<i>Total current assets</i>		<u>563,833</u>	<u>630,338</u>	<u>496,286</u>	<u>630,407</u>
<b>Creditors:</b>					
Amounts falling due within one year	15	<u>(354,260)</u>	<u>(328,057)</u>	<u>(227,791)</u>	<u>(326,963)</u>
<b>Net Current Assets</b>		<u>209,573</u>	<u>302,281</u>	<u>268,495</u>	<u>303,444</u>
<b>Total Net Assets</b>		<u>224,748</u>	<u>318,546</u>	<u>283,671</u>	<u>319,710</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds	17	186,368	291,033	245,291	292,210
Restricted Funds	17	<u>38,380</u>	<u>27,500</u>	<u>38,380</u>	<u>27,500</u>
<b>Total Charity Funds</b>		<u>224,748</u>	<u>318,533</u>	<u>283,671</u>	<u>319,710</u>

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

The financial statements were approved by the Trustees on 21 July 2023.

*Alexander Manson*

A. Manson  
Trustee

The notes on pages 18 to 34 form part of these financial statements.

**Company Registration Number SC209656**

**The Salvesen Mindroom Centre**

**Consolidated and Company Statement of Cash Flows  
for the year ended 31 December 2022**

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Cash used in operating activities</b>	21	<u>(57,842)</u>	<u>107,778</u>	<u>(93,333)</u>	<u>107,792</u>
<b>Cash flows from investing activities:</b>					
Interest income		321	361	321	361
Purchase of tangible fixed assets		<u>(7,503)</u>	<u>(17,498)</u>	<u>(7,503)</u>	<u>(17,498)</u>
<b>Cash provided by (used in) investing activities</b>		<u>(7,182)</u>	<u>(17,137)</u>	<u>(7,182)</u>	<u>(17,137)</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<u>(65,024)</u>	<u>90,641</u>	<u>(100,515)</u>	<u>90,655</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>540,658</u>	<u>450,017</u>	<u>540,672</u>	<u>450,017</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>475,634</u>	<u>540,658</u>	<u>440,157</u>	<u>540,672</u>

**1. Accounting Policies**

**Charity information**

Salvesen Mindroom Centre is a private company limited by guarantee incorporated in Scotland. The registered office is Great Michael House, 14 Links Place, Edinburgh, EH6 7EZ. As 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.

**a) Basis of Accounting**

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**b) Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered a period of 12 months from the date of approval of the financial statements.

**c) Group Financial Statements**

The financial statements consolidate those of the charity and its wholly owned trading subsidiary undertaking Mindroom Business Limited, whose year end is 31st December 2022. The results of the subsidiary are consolidated on a line by line basis.

**d) Fund Accounting**

Unrestricted funds are available for use at the discretion of the Board in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

**Notes to the Financial Statements  
for the year ended 31 December 2022**

---

**e) *Income Recognition (cont'd)***

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably

Income from grants and under service level agreements is recognised once the charity is fully entitled to receipt and there are no external pre-conditions for use of the funds. Grant income relating to a particular period is recognised in that period. Grant income which is claimed in arrears is recognised and accrued to cover eligible expenditure for each period for which a claim is due up to the accounts date.

Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Consultancy and training fee income is recognised on an invoice basis once the work has been carried out. Income is accrued for work carried out but not yet invoiced at the year end, as estimated.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

**f) *Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads according to estimated usage. Expenditure is classified under the following activity headings, where applicable:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of delivering various project objectives, and their associated support costs.
- Other expenditure comprises costs not falling into any other heading.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT. The trading subsidiary is registered for VAT and records all expenditure excluding VAT.

**g) *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 office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

**Notes to the Financial Statements  
for the year ended 31 December 2022**

---

- h) *Operating Leases*  
The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.
- i) *Tangible Fixed Assets and Depreciation*  
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:
- |                       |                      |
|-----------------------|----------------------|
| Fixtures and fittings | 25% straight line    |
| Computers             | 33.33% straight line |
- j) *Investments*  
Fixed asset investments are stated at cost less provision for diminution in value.
- k) *Debtors*  
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.
- l) *Cash at Bank and in Hand*  
Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.
- m) *Creditors and Provisions*  
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 discounts due.
- n) *Deferred Income*  
Where a grant or donation has conditions attached to its use, for instance relates to a specific time period or performance-based conditions that are yet to be met, the grant is recognised as a liability in the balance sheet and released to income once those conditions are met.
- o) *Financial Instruments*  
The charity 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.
- p) *Pensions*  
Pension costs represent defined contributions payable for accounting period to personal pension plans for certain employees.
- q) *Taxation*  
The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.
- r) *Employee benefits*  
Where material, the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**The Salvesen Mindroom Centre**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**2. Donations and Legacies**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Donations and gifts	606,912	434,244	606,912	434,244

The Group benefit 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.

All donations and gifts received in 2022 and 2021 were unrestricted.

**3. Income from Charitable Activities**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Workshop and Seminars	11,300	1,956	11,300	1,956
Grants from Trusts & Foundations	233,185	160,892	233,185	160,892
Corporate Income	12,500	109,626	12,500	109,626
Event Income	3,358	-	3,188	-
	<u>260,343</u>	<u>272,474</u>	<u>260,173</u>	<u>272,474</u>
<b>Analysis by fund:</b>				
Unrestricted funds	43,658	156,274	43,488	156,274
Restricted funds	<u>216,685</u>	<u>116,200</u>	<u>216,685</u>	<u>116,200</u>
	<u>260,343</u>	<u>272,474</u>	<u>260,173</u>	<u>272,474</u>

**4. Investments**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Interest Receivable	321	361	321	361

All interest receivable in 2022 and 2021 is unrestricted.

# The Salvesen Mindroom Centre

## Notes to the Financial Statements for the year ended 31 December 2022

### 5. Raising Funds

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<u>Fundraising and publicity</u>				
Fundraising agents	3,372	5,882	3,372	5,882
Other fundraising costs	-	589	-	589
Staff costs	<u>106,210</u>	<u>85,335</u>	<u>106,210</u>	<u>85,335</u>
	<u>109,582</u>	<u>91,806</u>	<u>109,582</u>	<u>91,806</u>

All expenditure relating to raising funds in 2022 and 2021 was unrestricted.

### 6. Charitable Expenditure

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Staff salaries and employment costs	611,300	565,391	611,300	565,391
Employment costs	27,205	23,323	27,205	23,323
Depreciation and impairment	7,126	4,349	7,126	4,349
Professional fees	6,605	5,927	6,605	5,763
Conference fees	25,145	-	-	-
Contractor fees	9,629	3,874	9,629	3,874
Information technology	23,513	12,150	23,513	12,150
Hospitality, travel and subsistence	7,607	3,402	7,607	3,402
Design, marketing and communication	61,244	64,655	34,239	64,655
Publications and printing	4,349	3,991	4,349	3,991
Subscriptions and memberships	2,771	3,018	2,135	3,005
	<u>786,494</u>	<u>690,080</u>	<u>733,708</u>	<u>669,903</u>
Share of support costs (see note 7)	54,805	51,116	50,675	51,116
Share of governance costs (see note 7)	<u>10,480</u>	<u>9,593</u>	<u>9,480</u>	<u>8,593</u>
	<u>851,779</u>	<u>750,789</u>	<u>793,863</u>	<u>749,612</u>
<b>Analysis by fund:</b>				
Unrestricted funds	645,974	603,641	588,058	602,464
Restricted funds	<u>205,805</u>	<u>147,148</u>	<u>205,805</u>	<u>147,148</u>
	<u>851,779</u>	<u>750,789</u>	<u>793,863</u>	<u>749,612</u>



Notes to the Financial Statements  
for the year ended 31 December 2022

7. Analysis of Governance and Support Costs

The group 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 6). With regards to the basis of apportionment and the analysis of support and governance costs, this is on a direct basis.

Group (Current Financial Year)	Support Costs £	Governance Costs £	Total 2022 £
Depreciation	1,468	-	1,468
Rent and service costs	30,836	-	30,836
Telephones	8,274	-	8,274
Finance costs	297	-	297
Office costs	12,033	-	12,033
Utilities	1,897	-	1,897
Audit fees	-	9,740	9,740
Accountancy	-	-	-
Legal and professional	-	-	-
Compliance	-	740	740
	54,805	10,480	65,285

Group (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2021 £
Depreciation	2,138	-	2,138
Rent and service costs	32,170	-	32,170
Telephones	7,542	-	7,542
Finance costs	5,107	-	5,107
Office costs	2,805	-	2,805
Utilities	1,354	-	1,354
Audit fees	-	8,230	8,230
Accountancy	-	1,209	1,209
Legal and professional	-	-	-
Compliance	-	154	154
	51,116	9,593	60,709

Notes to the Financial Statements  
for the year ended 31 December 2022

7. Analysis of Governance and Support Costs (continued)

Charity (Current Financial Year)	Support Costs £	Governance Costs £	Total 2022 £
Depreciation	1,468	-	1,468
Rent and service costs	30,836	-	30,836
Telephones	8,274	-	8,274
Finance costs	297	-	297
Office costs	7,903	-	7,903
Utilities	1,897	-	1,897
Audit fees	-	8,740	8,740
Accountancy	-	-	-
Legal and professional	-	-	-
Compliance	-	740	740
	50,675	9,480	60,155

Charity (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2021 £
Depreciation	2,138	-	2,138
Rent and service costs	32,170	-	32,170
Telephones	7,542	-	7,542
Finance costs	5,107	-	5,107
Office costs	2,805	-	2,805
Utilities	1,354	-	1,354
Audit fees	-	7,230	7,230
Accountancy	-	1,209	1,209
Legal and professional	-	-	-
Compliance	-	154	154
	51,116	8,593	59,709

8. Net (expenditure)/income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation on tangible fixed assets	7,126	4,349
Auditors' remuneration:		
- Audit work	9,740	8,230
- Non-audit work	-	1,209
	16,866	13,788

## The Salvesen Mindroom Centre

### Notes to the Financial Statements for the year ended 31 December 2022

---

#### 9. Trustees

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

#### 10. Taxation

The Group has no liability to Corporation Tax for the year.

#### 11. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Group and Charity

	2022	2021
Average number of employees during the year	20	20
	£	£
Aggregate remuneration and associated costs of the group:		
Wages & salaries	629,458	575,895
Social security costs	60,409	54,926
Pension costs	27,643	19,905
	717,510	650,726

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No Trustees received payment for professional or other services supplied during the year (2021: £nil).

The key management personnel of the charity comprise of the Chief Executive, Development Director, Head of Outreach, and Finance & Resources Manager in 2022. In 2021 the key management personnel were the Deputy Head of Direct help and Support, the Business manager and the Fundraising Manager.

The total employee benefits of the key management personnel of the charity were £238,865 (2021: £206,876).

2 employees received remuneration in excess of £60,000 during the year (2021 – 1).

**The Salvesen Mindroom Centre**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**12. Tangible Fixed Assets – Group and Charity**

	<b>Fixtures &amp; Fittings £</b>	<b>IT Equipment £</b>	<b>Total £</b>
<i>Cost</i>			
At 1 January 2022	10,514	31,242	41,756
Additions	-	7,503	7,503
At 31 December 2022	10,514	38,745	49,259
<i>Depreciation</i>			
At 1 January 2022	9,046	16,445	25,491
Charge for the Year	1,468	7,125	8,593
At 31 December 2022	10,514	23,570	34,084
<i>Net Book Value</i>			
At 31 December 2022	-	15,175	15,175
At 31 December 2021	1,468	14,797	16,265

**13. Fixed Asset Investments**

The investment consists of the cost of one share of £1 in Mindroom Business Limited, a company registered in Scotland, company number SC281020, with registered office at 14 Links Place, Edinburgh, EH6 7EZ. All commercial trading activities are undertaken by the trading company and are classified as unrestricted activities. The shareholding represents the entire share capital of the company, which is accordingly a wholly owned subsidiary.

The aggregate capital and reserves and the result for the year of the subsidiaries noted above was as follows:

<b>Name of undertaking</b>	<b>Profit/(Loss) £</b>	<b>Capital and Reserves £</b>
Mindroom Business Limited	(58,922)	1

## The Salvesen Mindroom Centre

### Notes to the Financial Statements for the year ended 31 December 2022

#### 14. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade debtors & accrued income	12,690	56,800	3,356	56,800
Due from subsidiary company	-	-	40,903	22,435
Prepayments & other debtors	75,509	29,111	11,870	10,501
VAT recoverable	-	3,756	-	-
	<u>88,199</u>	<u>89,667</u>	<u>56,129</u>	<u>89,736</u>

Amounts shown above as Due from subsidiary company are from a loan advanced to the subsidiary company to facilitate the organisation of an international conference,

#### 15. Creditors: Amounts Falling Due Within One Year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	9,941	6,547	5,147	6,547
Taxation and social security	4,197	12,822	-	12,822
Other creditors	-	-	-	-
Accruals	9,094	8,688	8,094	7,594
Deferred income (Note 22)	<u>331,028</u>	<u>300,000</u>	<u>214,550</u>	<u>300,000</u>
	<u>354,260</u>	<u>328,057</u>	<u>227,791</u>	<u>326,963</u>

#### 16. Share Capital

The Salvesen Mindroom Centre is a private company limited by guarantee. The members have agreed to contribute £1 in the event of the company being wound up. The number of members at 31 December 2022 was 8 (2021: 6)

The Salvesen Mindroom Centre

Notes to the Financial Statements  
for the year ended 31 December 2022

17. Movements in Funds – Group (Current Financial Year)

	Movement in Resources				
	Balance at 01/01/2022	Incoming	Outgoing	Transfers	Balance at 31/12/2022
	£	£	£	£	£
<b>Restricted Funds</b>					
Imlay Foundation	-	-	-	-	-
Kilpatrick Fraser	-	-	-	-	-
Swinton Patterson	-	-	-	-	-
Robertson Trust	27,500	37,950	(37,950)	-	27,500
Edinburgh City Council	-	58,200	(58,200)	-	-
CYPEIF Grant	-	25,938	(25,938)	-	-
RS MacDonald	-	14,175	(14,175)	-	-
EVOC	-	12,950	(12,950)	-	-
Bank of Scotland	-	16,397	(16,397)	-	-
Workplace Equality Fund	-	51,075	(40,195)	-	10,880
	<u>27,500</u>	<u>216,685</u>	<u>(205,805)</u>	<u>-</u>	<u>38,380</u>
<b>Unrestricted Funds</b>					
General Fund	291,033	650,891	(755,556)	-	186,368
	<u>291,033</u>	<u>650,891</u>	<u>(755,556)</u>	<u>-</u>	<u>186,368</u>
<b>Total Funds</b>	<u>318,533</u>	<u>867,576</u>	<u>(961,361)</u>	<u>-</u>	<u>224,748</u>

Movements in Funds – Group (Prior Financial Year)

	Movement in Resources				
	Balance at 01/01/2021	Incoming	Outgoing	Transfers	Balance at 31/12/2021
	£	£	£	£	£
<b>Restricted Funds</b>					
Imlay Foundation	50,318	-	(50,318)	-	-
Kilpatrick Fraser	6,130	-	(6,130)	-	-
Swinton Patterson	2,000	-	(2,000)	-	-
Robertson Trust	-	33,000	(5,500)	-	27,500
Edinburgh City Council	-	58,200	(58,200)	-	-
CYPEIF Grant	-	25,000	(25,000)	-	-
	<u>58,448</u>	<u>116,200</u>	<u>(147,148)</u>	<u>-</u>	<u>27,500</u>
<b>Unrestricted Funds</b>					
General Fund	395,601	590,879	(695,447)	-	291,033
	<u>395,601</u>	<u>590,879</u>	<u>(695,447)</u>	<u>-</u>	<u>291,033</u>
<b>Total Funds</b>	<u>454,049</u>	<u>707,079</u>	<u>(842,595)</u>	<u>-</u>	<u>318,533</u>

The Salvesen Mindroom Centre

Notes to the Financial Statements  
for the year ended 31 December 2022

**Movements in Funds – Charity (Current Financial Year)**

	Movement in Resources				
	Balance at 01/01/2022 £	Incoming £	Outgoing £	Transfers £	Balance at 31/12/2022 £
<b>Restricted Funds</b>					
Imlay Foundation	-	-	-	-	-
Kilpatrick Fraser	-	-	-	-	-
Swinton Patterson	-	-	-	-	-
The Robertson Trust	27,500	37,950	(37,950)	-	27,500
Edinburgh City Council	-	58,200	(58,200)	-	-
CYPEIF Grant	-	25,938	(25,938)	-	-
RS MacDonald	-	14,175	(14,175)	-	-
EVOC	-	12,950	(12,950)	-	-
Bank of Scotland	-	16,397	(16,397)	-	-
Workplace Equality Fund	-	51,075	(40,195)	-	10,880
	<u>27,500</u>	<u>216,685</u>	<u>(205,805)</u>	<u>-</u>	<u>38,380</u>
<b>Unrestricted Funds</b>					
General Fund	292,210	650,721	(697,640)	-	245,291
	<u>292,210</u>	<u>650,721</u>	<u>(697,640)</u>	<u>-</u>	<u>245,291</u>
<b>Total Funds</b>	<u>319,710</u>	<u>867,406</u>	<u>(903,445)</u>	<u>-</u>	<u>283,671</u>

**Movements in Funds – Charity (Prior Financial Year)**

	Movement in Resources				
	Balance at 01/01/2021 £	Incoming £	Outgoing £	Transfers £	Balance at 31/12/2021 £
<b>Restricted Funds</b>					
Imlay Foundation	50,318	-	(50,318)	-	-
Kilpatrick Fraser	6,130	-	(6,130)	-	-
Swinton Patterson	2,000	-	(2,000)	-	-
The Robertson Trust	-	33,000	(5,500)	-	27,500
Edinburgh City Council	-	58,200	(58,200)	-	-
CYPEIF Grant	-	25,000	(25,000)	-	-
	<u>58,448</u>	<u>116,200</u>	<u>(147,148)</u>	<u>-</u>	<u>27,500</u>
<b>Unrestricted Funds</b>					
General Fund	395,601	590,879	(694,270)	-	292,210
	<u>395,601</u>	<u>590,879</u>	<u>(694,270)</u>	<u>-</u>	<u>292,210</u>
<b>Total Funds</b>	<u>454,049</u>	<u>707,079</u>	<u>(841,418)</u>	<u>-</u>	<u>319,710</u>

**17. Purposes of Restricted Funds**

**Imlay Foundation**

A grant was made towards a digital transformation project

**Samuel Storey Family Charitable Trust**

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

**Bank of Scotland Foundation**

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

**Nancie Massey Charitable Trust**

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

**Kilpatrick Fraser**

An award was made towards a digital transformation project

**Swinton Patterson**

An award was made towards a digital transformation project

**Scottish Council of Voluntary Organisations**

An award was made towards a digital transformation project

**TUI Care Foundation**

Funds were provided towards supporting families in Dundee

**The Robertson Trust**

An award was made towards supporting the work of the Children and Young Persons Service

**Edinburgh City Council**

Funds were provided towards supporting Families and Communities in Edinburgh

**CYPEIF Grant (Corra)**

Funds were provided towards supporting the work of the Direct Help and Support Team

**RS MacDonald**

An award contributing towards the salary and on costs of one of our full-time Children and Young Person Outreach Specialists who provide 1:1 support and advice to neurodiverse young people across Scotland.

**EVOC**

This funding is a Scottish Government investment through Edinburgh Third Sector Interface (TSI), administered by EVOC, to fund work with people aged 16+ to help sustain or improve their mental health and wellbeing.

**Bank of Scotland**

For the funding of an outreach specialist to work with people aged 16+ to help sustain or improve their mental health and wellbeing.

**Workplace Equality Fund**

This funding is a Scottish Government investment to support employers to identify, address and diminish long standing barriers facing neurominority groups when entering and progressing within the labour market.



## The Salvesen Mindroom Centre

### Notes to the Financial Statements for the year ended 31 December 2022

#### 18. Analysis of Group Net Assets Between Funds

	General Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	15,175	-	-	15,175
Debtors	88,199	-	-	88,199
Cash at bank and in hand	437,254	-	38,380	475,634
Current liabilities	(354,260)	-	-	(354,260)
	<u>186,368</u>	<u>-</u>	<u>38,380</u>	<u>224,748</u>

	General Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	16,265	-	-	16,265
Debtors	89,667	-	-	89,667
Cash at bank and in hand	513,158	-	27,500	540,658
Current liabilities	(328,057)	-	-	(328,057)
	<u>291,033</u>	<u>-</u>	<u>27,500</u>	<u>318,533</u>

#### 19. Financial Commitments

As at the year-end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Land & Buildings:				
Due within one year	20,670	20,670	20,670	20,670
Between two and five years	5,168	25,838	5,168	25,838
	<u>25,838</u>	<u>46,508</u>	<u>25,838</u>	<u>46,508</u>

#### 20. Related Party Transactions

A balance of £40,903 (2021 - £22,435) remains outstanding to the charity from the subsidiary Mindroom Business Limited at the year end and is included within debtors. All amounts are eliminated on consolidation and are therefore not reflected in the group consolidated accounts.

**The Salvesen Mindroom Centre**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

---

**21. Cash generated by operations**

	<b>Group 2022 £</b>	<b>Group 2021 £</b>	<b>Charity 2022 £</b>	<b>Charity 2021 £</b>
Net movement in funds	(93,785)	(135,516)	(36,039)	(134,339)
Adjustments for:				
Depreciation charges	8,593	6,488	8,593	6,488
Interest income shown in investing activities	(321)	(361)	(321)	(361)
(Increase)/Decrease in debtors	1,468	(59,335)	33,607	(59,404)
Increase/(Decrease) in creditors	26,203	296,502	(99,173)	295,408
	<u>(57,842)</u>	<u>107,778</u>	<u>(93,333)</u>	<u>107,792</u>

## The Salvesen Mindroom Centre

### Notes to the Financial Statements for the year ended 31 December 2022

---

#### 22. Deferred income

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Amounts held at 1 January 2022	300,000	-	300,000	-
Amounts received in year	331,028	300,000	214,550	300,000
Amounts released as income in year	<u>(300,000)</u>	<u>-</u>	<u>(300,000)</u>	<u>-</u>
Amounts held at 31 December 2022	<u>331,028</u>	<u>300,000</u>	<u>214,550</u>	<u>300,000</u>

Income has been deferred in all cases where performance of various objectives have not been met.

#### 23. Ultimate controlling party

No one individual had control over the charity during either the current year or previous year.