

**REGISTERED COMPANY NUMBER: SC282280**  
**REGISTERED CHARITY NUMBER: SC036588**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2014  
for  
Digital Learning Foundation**

**TUESDAY**



SCT \*S3MCMOTL\* 09/12/2014 #598  
COMPANIES HOUSE

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

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for the Year Ended 31 March 2014**

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**Report of the Trustees  
for the Year Ended 31 March 2014**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC282280

**Registered Charity number**  
SC036588

**Registered office**  
4 Carlung House  
WEST KILBRIDE  
KA23 9PU

**Trustees**  
J McGrath  
Mrs G Lavery  
J Ritchie

**Company Secretary**  
Mrs G Lavery

**Independent examiner**  
C M Fotheringham CA  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The members of the Board of Directors of the company are also the charity Trustees. There is no maximum to the number of Trustees who may be appointed and there is no minimum or maximum period for which Trustees may be appointed.

The present Trustees were selected to provide a range of skills and experience covering the main interests and aims and objectives of the charity. The Trustees have determined in principle to review on a periodic basis the suitability of the continuation of each of them as Trustees and also the issue of considering the appointment of new Trustees. They have decided that when new Trustees are sought, the aim will be to review the then current range of interests and projects, with a view to finding someone who would bridge any identified shortcomings within the skills and experience of the continuing Trustees.

**Report of the Trustees  
for the Year Ended 31 March 2014**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

The Trustees are already familiar with the practical work of the charity having been involved with the activities of the charity since its inception and having received an induction provided by the Chief Executive.

Additionally, new trustees will be invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These will be jointly led by the Chief Executive and Chairman of the charity and cover :

The obligations of Trustees.

The main documents which set out the operational framework for the charity including the Memorandum and Articles.

Resourcing and the current financial position as set out in the latest published accounts.

Future plans and objectives.

An induction pack will be prepared drawing information from the various OSCR and Charity Commission publications including the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charitable objectives of the Digital Learning Foundation are :

To promote the advancement of learning through the use of digital tools, innovative technologies and integrated teaching methods.

To provide advice, assistance and support to learning institutions and individual students of all ages.

To conduct research into the impact of these new technologies and to publish the results for the public benefit.

The Digital Learning Foundation is dedicated to assisting educators and students adopt new technologies and integrate them into everyday teaching and learning while inspiring, motivating and making it fun.

A secondary focus is to encourage pupils to consider science and digital media subjects at higher education and as possible careers.

We continue to support the use of low cost realtime 3D stereoscopic imaging as a new tool that can have enormous impact on learning in schools and universities.

**Report of the Trustees  
for the Year Ended 31 March 2014**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main focus of the charities activities for this past year and the next few years, will be the continuing development of new school shows and the medical visualisation projects in collaboration with the Scottish medical schools and universities. This has impacted on the number of school shows and events that have been possible.

**In Development**

The following grant funded projects were being developed during this year:

**Bring Them Back ALIVE!**

The development phase of "Bring Them Back ALIVE!" a Wellcome Trust funded primary and secondary school 3D biomedical show, was completed this year.

Our most ambitious 3D show to date, "Bring Them Back ALIVE!" required the development of new volume rendering and interactive display techniques and the creation of a large number of medical visualisations, explanatory 3D models and animations.

The show was piloted with staff and students of Largs Academy and Kelburn Primary School during March 2013. The Scottish tour was launched at the Dumfries & Galloway Science Festival at the end of April 2013 and the last show was held at Clydebank Academy in November 2013.

The Wellcome Trust funding enabled 26 days of shows to be toured to primary and secondary school students across Scotland. The award of £29,960 was included in previous accounts.

Many datasets for this show have been provided by University of Aberdeen Medical School.

**BodyVision3D**

The development of "BodyVision 3D" for Glasgow Science Centre, a secondary school 3D biomedical show that will be toured by the GSC.

This show builds on the development work done for "Bring Them Back ALIVE!" to create a master show that can be easily modified by GSC to create a series of targeted shows to suit specific topics, or year groups.

Development started January 2013, with completion expected to be July 2013.

Funding of £23,000 was approved, of which £12,000 is included in these accounts.

This funding also includes the open source development of a new stereo alignment tool to be added to Present3D to make setup of low cost dual projector 3D systems easier, faster and give better results.

**Report of the Trustees  
for the Year Ended 31 March 2014**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**LHC3D :**

A joint project with Durham University Physics outreach to develop a particle physics 3D show is in progress. The show has a current working title of "LHC 3D" and aims to explain the work that is being carried out at the Large Hadron Collider, CERN, in a way that is suitable for a secondary and general public audience. To date, £8,000 has been received to cover our element of the development costs and expenses.

**Joint Medical Visualisation Project :**

Our Joint Medical Visualisation Project with Aberdeen Medical School has continued to make progress throughout this year with the development of an iPad App and OSX Present3D App and new Volume Rendering tools being developed and new learning materials created.

Funding of £15,000 was approved to support the development of the new iPad App and Present3D App and to fund the creation of supporting documentation, training materials and provide ongoing training in the development of learning materials using these tools

**Activities For Schools**

**Bring Them Back ALIVE : 3D Travelling School Show.**

After 4 days of pilots at Largs Academy during March 2013, the final show was launched with a week at Dumfries & Galloway Science Festival and continued with a further 21 days of shows throughout Scotland, finishing at Clydebank Academy in early November 2013.

Over the 30 days, 85 shows, each of 75-90 mins, were delivered to 2,500 adults and students.

The show included the use of a voting system which allowed the show to tackle some difficult ethical questions and in the process obtained some really interesting and surprising results:

87% of students gave the correct answer when asked how many of the cells in the body are human (10%). While only 57% knew that most nutrition is removed from food in the small intestine, something that should have been covered previously in primary school.

Only 36% thought that HeLa cells should continue to be used for research, with 40% saying no and 21% uncertain. Whereas, 62% were happy for medical research to benefit from an Execution.

Given the option of replacement heart valves, a new heart grown from their stem cells, or a mechanical heart, the majority, 46%, chose the mechanical heart.

66% thought that Human Augmentation should be restricted to medical use.

After a spinal injury resulting in paralysis, 15% would choose to do nothing, with 36% choosing an exoskeleton and 45% a full robotic body.

Mark Hunter, Principal Teacher Biology/Chemistry at Clydebank High School said of the show, "What a fabulous demonstration! Pupils were engrossed from start to finish. The combination of stimulating visual graphics and interactive voting coupled with Phil's expert commentary and explanation made this an unforgettable experience.

What a fantastic way to help pupils understand the interdisciplinary nature of science and also consider the moral and ethical issues it raised. The CT scans of a real person brought a level of depth it is hard to achieve in the classroom."

**BodyVision3D**

BodyVision 3D, a secondary school 3D biomedical show based on the tools developed for Bring Them Back ALIVE has been successfully toured by the Glasgow Science Centre since September 2013.

**BrainExplorer 3D**

BrainExplorer 3D is an interactive 3D exhibit created for Glasgow Science Centre as part of the Body Works floor.

**Report of the Trustees  
for the Year Ended 31 March 2014**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**University Projects, Presentations and Conferences**

**University of Aberdeen : Joint Medical Visualisation Project**

The purpose of the JMVP project is to develop new tools and resources that make use of 3D stereoscopic visualisation and research and evaluate the teaching and learning that these tools enable.

The project started with a low cost stereoscopic visualisation system, a powerful open source volume rendering tool, OsgVolume, and Present3D, an open source 3D authoring environment that enables course materials, lectures and individual learning programs to be created. This has recently been expanded to include the use of 3D TV's and a new 3D system in the 220 seater Suttie Centre lecture theatre, greatly increasing the reach and impact on teaching and learning.

A number of teaching modules are being used with students. Presentations to students, tutors, NHS staff and visitors have continued throughout the year.

The open source development of OsgVolume and Present3D has been supported by the DLF since its formation in 2005 and Present3D is used to create all of the DLF's 3D shows.

**Audience Numbers**

The current focus on development projects has continued to effect the number of events this year. In total, over this years 30 days of shows and events, around 2,500 students, educators and members of the public attended.

This brings our running total, since formation, to around 30,000.

This figure does not include the BodyVison 3D shows being delivered by Glasgow Science Centre, or visitors to our exhibits at Kelvingrove Museum, Glasgow Science Centre, or the Aberdeen Medical Students attending JMVP lectures and seminars and so, a figure of around 50,000, is probably a better estimate of overall impact to date.

**FINANCIAL REVIEW**

**Funding Applied for and Received**

**Glasgow Science Centre : BodyVision 3D Show**

Funding of £23,000 was approved for the development of this show, open source additions to Present3D, staff training and ongoing support. £12,000 is included in these accounts.

**University of Aberdeen : Joint Medical Visualisation Project**

Funding of £15,000 was approved to support the development of the new iPad App and Present3D App and to fund the creation of supporting documentation, training materials and provide ongoing training in the development of learning materials using these tools and is included in these accounts.

**Report of the Trustees  
for the Year Ended 31 March 2014**

**Accounts**

Having investigated the cost of a full audit, the trustees have decided that this would not be the best use of the available funds. It was agreed that Craig Fotheringham of The Kelvin Partnership be instructed to prepare Independently Examined accounts at this time.

This will be reviewed in line with statutory requirements and the needs of potential funders.

**Income**

During our seventh year of operation the total income has increased from £11,163 last year to £27,013 this year. This increase is a result of the BodyVision 3D project for Glasgow Science Centre and the JMVP project for the University of Aberdeen. Funding for the other ongoing projects was received in previous years.

**Expenditure**

Expenditure during the year was £18,162 and this can be broken down as follows:

Show Development Costs : £9,940

Presenters fees : £3,000

Depreciation : £1,797

Event expenses : £566

Sundry Expenses : £1,959

Independent Examination Fee : £900

**Reserve**

This leaves a current reserve of £21,095. However, the JMVP and LHC3D projects are still in development with completion expected early in 2015 and will require around £17,500.

The remaining sum of £3,595 will be retained as an operating reserve and will be used to cover, core costs, the cost of replacement materials and equipment, and the development of new outreach materials and activities.

**Fund Raising**

No fund raising from, or appeals to the public were made during this period.

Approved by order of the board of trustees on 4 December 2014 and signed on its behalf by:



Mrs G Lavery - Trustee



**Independent Examiner's Report to the Trustees of  
Digital Learning Foundation**

I report on the accounts for the year ended 31 March 2014 set out on pages eight to fourteen.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

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

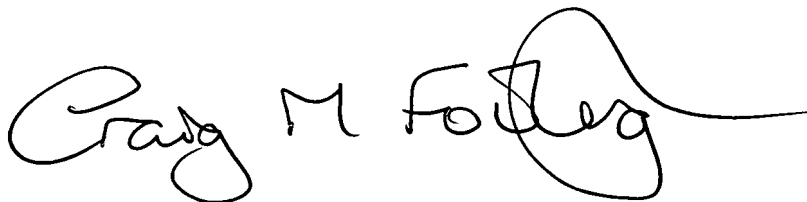
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C M Fotheringham CA  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

4 December 2014

**Statement of Financial Activities  
for the Year Ended 31 March 2014**

	Notes	31.3.14 Unrestricted fund £	31.3.13 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	27,000	11,150
Investment income	3	13	13
<b>Total incoming resources</b>		<b>27,013</b>	<b>11,163</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Direct project expenditure	4	17,247	8,874
<b>Governance costs</b>	7	<b>915</b>	<b>914</b>
<b>Total resources expended</b>		<b>18,162</b>	<b>9,788</b>
<b>NET INCOMING RESOURCES</b>		<b>8,851</b>	<b>1,375</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>12,244</b>	<b>10,869</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>21,095</b>	<b>12,244</b>

The notes form part of these financial statements

**Digital Learning Foundation**

**Balance Sheet  
At 31 March 2014**

	Notes	31.3.14 Unrestricted fund £	31.3.13 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	747	2,544
<b>CURRENT ASSETS</b>			
Debtors	11	500	4,000
Cash at bank		20,788	6,640
		<u>21,288</u>	<u>10,640</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(940)	(940)
<b>NET CURRENT ASSETS</b>		<u>20,348</u>	<u>9,700</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		21,095	12,244
<b>NET ASSETS</b>		<u>21,095</u>	<u>12,244</u>
<b>FUNDS</b>			
Unrestricted funds	13	21,095	12,244
<b>TOTAL FUNDS</b>		<u>21,095</u>	<u>12,244</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**At 31 March 2014**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 4 December 2014 and were signed on its behalf by:

J McGrath -Trustee

A handwritten signature in black ink, appearing to read 'J McGrath', with a long horizontal flourish extending to the right.

**Notes to the Financial Statements  
for the Year Ended 31 March 2014**

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

## Taxation

The charity is exempt from corporation tax on its charitable activities.

## Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.14	31.3.13
	£	£
Show development	27,000	11,000
Expenses recovered	-	150
	<u>27,000</u>	<u>11,150</u>

### 3. INVESTMENT INCOME

	31.3.14	31.3.13
	£	£
Deposit account interest	13	13

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Support costs (See note 6)	Totals
	£	£	£
Direct project expenditure	17,094	153	17,247

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2014

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.14	31.3.13
	£	£
Insurance	270	-
Show development costs	9,940	6,333
Event expenses	566	833
Presenters fees	3,000	-
Travel	526	150
Subscriptions	510	-
Training	485	136
Depreciation	1,797	1,255
	<u>17,094</u>	<u>8,707</u>

6. SUPPORT COSTS

	Management
	£
Direct project expenditure	<u>153</u>

Support costs, included in the above, are as follows:

	31.3.14	31.3.13
	Direct project expenditure	Total activities
	£	£
Telephone and internet	153	91
Sundries	-	76
	<u>153</u>	<u>167</u>

7. GOVERNANCE COSTS

	31.3.14	31.3.13
	£	£
Sundry expenses	13	14
Independent examiner's fee	900	900
Bank charges	2	-
	<u>915</u>	<u>914</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.14	31.3.13
	£	£
Depreciation - owned assets	<u>1,797</u>	<u>1,254</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2014**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013 .

**10. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2013 and 31 March 2014	12,362
<b>DEPRECIATION</b>	
At 1 April 2013	9,818
Charge for year	1,797
At 31 March 2014	11,615
<b>NET BOOK VALUE</b>	
At 31 March 2014	747
At 31 March 2013	2,544

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.14 £	31.3.13 £
Trade debtors	500	4,000

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.14 £	31.3.13 £
Other creditors	940	940

**13. MOVEMENT IN FUNDS**

	At 1.4.13 £	Net movement in funds £	At 31.3.14 £
<b>Unrestricted funds</b>			
General fund	12,244	8,851	21,095
<b>TOTAL FUNDS</b>	12,244	8,851	21,095

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2014

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,013	(18,162)	8,851
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>27,013</b>	<b>(18,162)</b>	<b>8,851</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

14. RELATED PARTY DISCLOSURES

During the year, Philip Lavery, the husband of a trustee of the charity was paid £3,000 ( 2013: nil) for the presentation of shows.



**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2014**

	31.3.14 £	31.3.13 £
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Show development	27,000	11,000
Expenses recovered	-	150
	<u>27,000</u>	<u>11,150</u>
<b>Investment income</b>		
Deposit account interest	13	13
	<u>13</u>	<u>13</u>
<b>Total incoming resources</b>	<b>27,013</b>	<b>11,163</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Insurance	270	-
Show development costs	9,940	6,333
Event expenses	566	833
Presenters fees	3,000	-
Travel	526	150
Subscriptions	510	-
Training	485	136
Depreciation of tangible fixed assets	1,797	1,255
	<u>17,094</u>	<u>8,707</u>
<b>Governance costs</b>		
Sundry expenses	13	14
Independent examiner's fee	900	900
Bank charges	2	-
	<u>915</u>	<u>914</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone and internet	153	91
Sundries	-	76
	<u>153</u>	<u>167</u>
<b>Total resources expended</b>	<b>18,162</b>	<b>9,788</b>
<b>Net income</b>	<b>8,851</b>	<b>1,375</b>