

Company registration number SC209656 (Scotland)

Charity registration number SC030472 (Scotland)

SALVESEN MINDROOM CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

SALVESEN MINDROOM CENTRE

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SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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) 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)".

Objectives and activities

Welcome to our 2025 Annual Report, in which the Trustees present their Report and Financial statements for the year ended 31st December 2025. The Report sets out the progress made by the organisation towards achieving our strategic goals during the course of this financial year.

Our mission is clear: ***"to improve the quality of life for neurodivergent people by removing barriers, increasing opportunities and shaping a more accessible world."***

About Neurodiversity

Neurodiversity refers to the natural differences in how people think, feel, learn, and engage with the world. Just like fingerprints, every mind is unique. Embracing neurodiversity means fostering a more accepting and inclusive society that values all types of minds.

An individual may be considered neurodivergent if their way of processing information differs from what is considered typical. This includes conditions such as Autism, Dyslexia, Dyspraxia, Tourette Syndrome, and ADHD. While neurodivergence can present barriers, it also brings invaluable strengths and perspectives to society.

Within these pages, you'll discover a comprehensive overview of our initiatives and achievements across various domains. From expanding our support services to promoting neuroinclusion in workplaces, each section underscores the tangible impact of our efforts. We extend our heartfelt appreciation to our stakeholders for their unwavering support and collaborative spirit, which has propelled us forward. Together, we are making a positive difference in the lives of neurodivergent children, young people, and their families throughout Scotland.

Purpose

As an organisation founded upon lived experience, Mindroom champions all forms of neurodiversity and supports all kinds of minds.

Our mission is to improve the quality of life for neurodivergent people by removing barriers, increasing opportunities, and shaping a more accessible world.

Our vision is a world where every mind is valued, and no one faces barriers to opportunity or belonging.

From practical support and advocacy to awareness-raising, our work ensures that neurodivergent people not only receive the help they need but also have their voices recognised, their potential supported, and their experiences used to drive meaningful change.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2025**

Why We Are Needed

This year, the demand for our support continued to surge. Since 2020, we have seen a 309% increase in the number of people turning to us for help: families under pressure, young people seeking understanding, and schools and workplaces working to better support neurodivergent people. Whilst there are many reasons underpinning this increase, Mindroom works in close collaboration with The Salvesen Mindroom Research Centre, based at the University of Edinburgh, to formulate strategic research in order to better position our Direct Help and Support services. Behind every number is a real person. Behind every story is a system that must respond with empathy, resources and urgency.

Across the country, public sector services are under ever-increasing strain. Cuts continue while demand rises. Access to assessments remains a postcode lottery, with many children waiting up to 24 months or more to be seen by clinicians and practitioners. even though we know that early intervention can make all the difference.

The rise in the number of families seeking our support is not a cause for celebration. It reflects growing pressure on children, young people, and the systems meant to support them. It signals unmet needs, long waits for vital services, and families forced to fight for help that should be readily available. It is a call to action and a reminder of why our work matters more than ever.

Too many neurodivergent children face long waiting times to access assessment and support services and, in addition, are often then met with a rejection of support or a lack of understanding. From school exclusion and bullying to anxiety, masking and burnout, these experiences can leave deep and lasting scars.

Families often reach out to us in crisis, feeling lost, exhausted, and alone. While services are stretched, the most significant barrier is often a system that is not designed with neurodiversity in mind.

Our support is based on need, not diagnosis. Whether or not someone has a formal diagnosis, we are here to listen and help.

We understand that trauma is not always about one moment. It can come from years of being misunderstood or dismissed. That is why our approach is built on relationships. We take the time to listen, build trust, and walk alongside families at their own pace.

With consistent, compassionate support, we help people feel safe, valued and ready to move forward.

Thank you to our dedicated staff, volunteers, partners, funders and donors. Your commitment and generosity make this work possible, and your belief in a fairer and more inclusive future keeps us moving forward.

There is still so much more to do. But together, we will continue to show up until every neurodivergent person feels supported, respected and able to thrive.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Who we Support.

Children and young people

The Children and Young People's Service provided direct one-to-one support to 383 children and young people during 2025. Support focused on building self-knowledge, confidence and skills to navigate school, relationships and life transitions.

Feedback was gathered from children and young people throughout the year. Key outcomes reported included:

- 100% felt they had gained a better understanding of their neurodivergence.
- 96% improved their understanding of the supports available to them.
- 94% felt happier as a direct result of support.
- 92% felt more confident.
- 91% felt more able to take part in decisions about their lives.
- 90% achieved the goals they set with their worker.
- 90% improved their understanding of their rights.

Parents and carers

The parent and carer service received 1,051 initial enquiries during 2025. Education was the most common area of concern, reflecting the challenges neurodivergent children and their families face in navigating schools, support plans and their rights. Health - encompassing mental health, emotional wellbeing and support around understanding neurodivergence, was the second most common area.

The most frequently raised issues included:

- Rights and responsibilities relating to education.
- Communication and engagement with professionals.
- Mental health concerns.
- Access to education and educational support.
- Pre- and post-diagnostic support.

Feedback was gathered from 106 parent carers on the difference Mindroom made to their situation. Key outcomes reported included:

- 100% felt Mindroom understood their experiences and concerns.
- 95% would recommend Mindroom to others.
- 92% felt more informed and confident.
- 91% said Mindroom made a positive difference in their life.
- 82% felt more able to influence what happens in their child's life.
- 81% said communication with professionals had improved.
- 79% felt their child's wellbeing had improved.
- 72% said their child's learning had improved.

Employers

Mindroom's training and consultancy work continued to grow significantly in 2025. A total of 83 training sessions were delivered to 3,546 delegates across education, the public sector and corporate organisations. For the first time, the charity delivered leadership and line manager training to international audiences, reaching delegates in the United States, Australia, Singapore, Hong Kong and Germany.

Four new training programmes were launched during the year:

- People Management and Leadership Training
- Neurodivergence and the Menopause
- Understanding Rejection Sensitivity Dysphoria (RSD)
- Neurodivergence and Hypermobility

Post-training evaluation demonstrated strong outcomes:

- 100% of delegates reported their confidence in applying neuroinclusion had improved.
- 100% reported their knowledge and understanding of neurodiversity had improved.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2025**

Consultancy work was delivered for several organisations during the year, including Nationwide Building Society and SSE Energy Customer Solutions, involving process reviews, staff and employee interviews, and the production of actionable recommendations to support neuroinclusive practice. During the year, this work extended to providing specialist advice on improving customer access to products and services.

Participation and Young People's Engagement

Neuropoint, Mindroom's participation group for neurodivergent young people aged 16 to 25, continued to play an active role in shaping Mindroom's work. In 2025, with support from the National Lottery Community Fund's Young Start programme, Neuropoint members led the Rights and Participation project, developing a Manifesto for Change to guide neurodivergent young people across Scotland in creating meaningful awareness-raising activities and resources. The group's work was recognised as a case study in the State of Children's Rights in Scotland Report 2026, published by Together (Scottish Alliance for Children's Rights).

Policy and Influencing

Mindroom continued to engage with the Scottish Government, policymakers and sector leaders during 2025, contributing to national conversations on neurodiversity in education, employment, and communities. Media coverage of the Mindroom's work featured in 37 stories during the year, with an estimated reach of 1.479 million people.

Digital Reach

The charity's digital presence continued to grow during 2025. The website recorded 16,589 visits from 10,299 individual users. The charity's YouTube channel generated 30,816 impressions and 3,080 video views. In addition, Mindroom continues to be active across various social media platforms.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Strategic Planning

A significant area of activity in 2025 was the development of Mindroom's new Strategic Plan, which covers the period 2026 to 2029. The strategy was developed through a collaborative, evidence-led process which included consultation with 322 parents and carers, focus groups with young people, and engagement with staff, Trustees and external stakeholders. The resulting Strategic Plan identifies five strategic priorities to guide Mindroom's work over the next four years:

- **Service Development:** Strengthening the quality and consistency of services, piloting new mental health support and expanding peer programmes.
- **Geographical Expansion:** Extending reach to meet burgeoning demand through regional partnerships, prioritising areas of high deprivation and building locally tailored support across Scotland.
- **Participation, Policy and Research:** Embedding lived experience across all activity, expanding Neuropoint and using research to influence policy and practice.
- **Inclusion and Digital Transformation:** Building inclusive practice across education, workplaces and communities through training, consultancy and accessible digital tools.
- **Governance, Sustainability and Compliance:** Strengthening leadership, financial resilience and accountability to ensure long-term impact.

Recognition And Thanks

A continued focus on diversifying funding throughout the year saw Mindroom receive support from Trusts, Foundations, the Scottish Government, local authorities and corporate supporters. We are grateful to them all.

Listing every individual and organisation is sadly not feasible - some will recommend Mindroom without our knowledge, others make anonymous gifts. We also recognise the importance of those who give us valuable time and expertise, by volunteering or offering us in-kind support. All of the above will have received a personal thanks from Mindroom.

Trusts And Foundations:

The Community Lottery Fund
The Robertson Trust
RS MacDonald
The Dalziel Charitable Trust
The JTH Charitable Trust
The Cruden Foundation
Saints and Sinners
Sir Jules Thorn Trust
The Wallace Trust
Artemis Charitable Foundation

Statutory

City Of Edinburgh Council [Whole Family Wellbeing Fund].
City Of Edinburgh Council [Connected Communities Fund].
City Of Edinburgh Council [Communities and Families Fund].
Edinburgh Voluntary Organisations Council [EVOC]
CAMHS East Lothian
The Scottish Government [Children, Young People and Families Fund].
The Scottish Government [Workplace Equality Fund].
The Scottish Government [The Promise].
The Scottish Government [Inspiring Scotland-Adult Autistic Support Fund].

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Corporate Support and Neuroinclusion at Work Clients

Burness Paull LLP
Martin Currie
Scotmid
Scottish Government
SSE
Walter Scott & Partners
Baillie Gifford
BNY
Thorntons Law
Atomos
Nationwide
Brodies LL
Artisanal Spirits
Shepherd and Wedderburn
multiply
Digby Brown
Scotch Whisky Association
Holyrood Insight
Business Stream
Law Society Scotland
Crown Estate Scotland
Rosetta Arts
Thorntons Solicitors and Estate Agents
Morton Fraser MacRoberts
Wood Mackenzie

Special Mention: The AEH Salvesen Charitable Trust

We remain incredibly grateful to the AEH Salvesen Charitable Trust for their continued support of Mindroom and all those we serve.

The Trustees also express thanks to the **Mindroom Ambassadors** who support and promote our work worldwide. Our current Ambassadors are:

- Rory Bremner
- Dr Loretta Giorcelli OAM
- Prof. Eileen Hogan
- Charlotte Garnett. Jeweller and designer

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

During the year, the **Mindroom Management Team and staff** played a fundamentally important role in expanding the organisation's capacity and reach, bringing in new team members, and continuing to build on its strengths and qualities. The Trustees fully understand that our employees are the lifeblood of Mindroom, and their skill and dedication drive our ability to help those living with neurodevelopmental challenges.

The Charity has been further enriched by contract workers, suppliers, advisers, pro bono contributors, parents, families, professionals, academics, those with government responsibilities, and a wide range of donors. This network of participants is crucial to the running of Mindroom, and we are most grateful for their support.

Structure, Governance and Management

The total incoming resources for the charity for the year to 31 December 2025 were £1,153,137 (2024: £1,028,633). The total outgoing resources were £1,083,704 (2024: £1,081,873). Resulting in a surplus of £69,433 (2024: deficit of £53,240).

At the year end, the unrestricted funds balance was £217,147 (2024: £183,970), the restricted funds balance carried forward was £2,756 (2024: £nil) and the designated fund balance carried forward was £33,500 (2024: £nil). The trustees consider this to be satisfactory.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2025**

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been set aside for a specific use should be maintained at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

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.

Structure, Governance and Management

Mindroom was founded in 2000 and is a company limited by guarantee and as such has no share capital. The Charity is governed by its Memorandum and Articles of Association. Being a charity, it is exempt from tax. Mindroom 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 Voluntary Sector.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Edward Troughton (Chair)	(appointed 12 June 2024)
	Robin Dow	(resigned 28 April 2026)
	Sophie Dow	(resigned 28 April 2026)
	Alastair Salvesen	(deceased 9 December 2024)
	Judy Wagner	
	Kirsty Lynagh	(resigned 1 January 2025)
	Adrian Astley-Jones	
	Alan Edington	(appointed 28 April 2026)
	Harry Parker	
	Susan Torrance	(appointed 1 January 2025)
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	
Registered Address	Warley Hill Business Park	
	The Drive, Great Warley	
	Brentwood	
	Essex	
	CM13 3BE	
	Bank of Scotland	
	The Mound	
	Edinburgh	
	EH1 1YZ	
	Suite 4/3 Great Michael House	
	14 Links Place	
	Edinburgh	
	EH6 7EZ	
Charity Number (Scotland)	SC030472	
Company Number	SC209656	

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2025***

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.

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

The day-to-day running of Mindroom is the responsibility of the Chief Executive, with delegation as appropriate to other members of staff.

Mindroom 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 Regulation.

SALVESEN MINDROOM CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Trustees' Responsibilities

The Directors, who are also Trustees of Salvesen Mindroom Centre for the purposes of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:

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

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

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

Disclosure of information to auditor

In so far as the Trustees are aware:

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

Auditors

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

The trustees' report was approved by the Board of Trustees.



Mr E Troughton

Trustee

Dated: 29 July 2026

SALVESEN MINDROOM CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SALVESEN MINDROOM CENTRE

Opinion

We have audited the financial statements of Salvesen Mindroom Centre (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, 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.

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 charity 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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within 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. 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 course of 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.

SALVESEN MINDROOM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SALVESEN MINDROOM CENTRE

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 Charities Accounts (Scotland) Regulations 2006 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; or
- the 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 charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

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 financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

SALVESEN MINDROOM CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SALVESEN MINDROOM CENTRE

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 company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

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 is available on the Financial Reporting Council's website at: <https://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. 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 and 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
Dunfermline

Dated: 30 July 2026

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SALVESEN MINDROOM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	2	552,267	35,000	-	587,267	611,265
Charitable activities	3	75,230	-	489,858	565,088	416,599
Investments	4	782	-	-	782	769
Total income		<u>628,279</u>	<u>35,000</u>	<u>489,858</u>	<u>1,153,137</u>	<u>1,028,633</u>
Expenditure on:						
Raising funds	5	120	-	-	120	791
Charitable activities	6	594,982	1,500	487,102	1,083,584	1,081,082
Total expenditure		<u>595,102</u>	<u>1,500</u>	<u>487,102</u>	<u>1,083,704</u>	<u>1,081,873</u>
Net income/(expenditure) and movement in funds		33,177	33,500	2,756	69,433	(53,240)
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>183,970</u>	<u>-</u>	<u>-</u>	<u>183,970</u>	<u>237,210</u>
Fund balances at 31 December 2025		<u>217,147</u>	<u>33,500</u>	<u>2,756</u>	<u>253,403</u>	<u>183,970</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SALVESEN MINDROOM CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	2	606,265	5,000	611,265
Charitable activities	3	74,582	342,017	416,599
Investments	4	769	-	769
Total income		681,616	347,017	1,028,633
Expenditure on:				
Raising funds	5	791	-	791
Charitable activities	6	672,208	408,874	1,081,082
Total expenditure		672,999	408,874	1,081,873
Net income/(expenditure) and movement in funds		8,617	(61,857)	(53,240)
Reconciliation of funds:				
Fund balances at 1 January 2024		175,353	61,857	237,210
Fund balances at 31 December 2024		183,970	-	183,970

SALVESEN MINDROOM CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		11,653		12,492
Investments	13		1		1
			<u>11,654</u>		<u>12,493</u>
Current assets					
Debtors	14	30,760		28,040	
Cash at bank and in hand		307,517		270,771	
		<u>338,277</u>		<u>298,811</u>	
Creditors: amounts falling due within one year	15	(96,528)		(127,334)	
Net current assets			<u>241,749</u>		<u>171,477</u>
Total assets less current liabilities			<u><u>253,403</u></u>		<u><u>183,970</u></u>
Income funds					
Restricted funds	17		2,756		-
Unrestricted funds - designated	18		33,500		-
Unrestricted funds - general			217,147		183,970
			<u>253,403</u>		<u>183,970</u>

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

The financial statements were approved by the Trustees on 29 July 2026

Edward Tl Troughton

Mr E Troughton
Trustee

Company Registration No. SC209656

SALVESEN MINDROOM CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		41,837		39,312
Investing activities					
Purchase of tangible fixed assets		(5,873)		(10,864)	
Investment income received		782		769	
Net cash used in investing activities			(5,091)		(10,095)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			36,746		29,217
Cash and cash equivalents at beginning of year			270,771		241,554
Cash and cash equivalents at end of year			307,517		270,771

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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.

1.1 Accounting convention

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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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 next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

Allocation of Support Costs

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

1.6 Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
Computers	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/(expenditure) for the year.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

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

1.12 Employee benefits

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.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

2 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	552,267	35,000	-	587,267

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	606,265	-	5,000	611,265

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

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Workshop and Seminars	40,897	-	40,897	18,902	-	18,902
Services provided under contract	24,283	-	24,283	-	-	-
Grants from Trusts & Foundations	10,050	489,858	499,908	14,880	342,017	356,897
Service Level Agreement	-	-	-	40,800	-	40,800
	75,230	489,858	565,088	74,582	342,017	416,599

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from charitable activities

(Continued)

Performance related grants analysis

	Total 2025 £	Total 2024 £
National Lottery Community Lottery	36,892	15,182
Corra Foundation/ Scottish Government	26,250	26,250
Inspiring Scotland	86,448	45,352
National Lottery Community Fund - Young Start	23,423	-
NHS Lothian	102,815	50,709
R S MacDonald	18,000	14,175
The City of Edinburgh Council	75,898	71,474
East Lothian Council, CAMHS	14,984	-
Robertson Trust	29,167	9,133
The Promise	19,475	77,898
Hugh Fraser Foundation	5,000	-
Barratt Foundation	1,500	-
Cruden Foundation	2,000	1,000
W.A. Cargill Fund	2,000	-
New Struan School	3,200	3,216
EVOC	11,195	13,903
Evelyn Dysdale Charitable Trust	4,000	-
Families Together East Lothian	6,705	-
Foundation Scotland	8,333	-
JTH Charitable Trust	500	500
Murdoch Forrest Charitable Trust	838	-
Ponton Trust	2,250	-
Saints & Sinners	1,250	1,250
The Batchworth Trust	10,000	-
The Nancie Massey Charitable Trust	1,048	-
The Stafford Trust	2,437	-
Thistle Trust	1,500	-
University of Edinburgh	2,800	2,800
Artemis Charitable Foundation	-	2,500
Dalziel Charitable Trust	-	500
Sir Jules Thorn Trust	-	3,000
Together (Scottish Alliance for Children's Rights)	-	530
Wallace Trust	-	500
Workplace Equality Fund	-	17,025
	<u>499,908</u>	<u>356,897</u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	782	769
	<u> </u>	<u> </u>

All interest receivable in 2025 and 2024 is unrestricted.

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	120	-
Fundraising agents	-	791
	<u> </u>	<u> </u>
	120	791
	<u> </u>	<u> </u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

6 Charitable activities

	Direct Help & Support 2025 £	Direct Help & Support 2024 £
Staff Salaries and Employment costs	912,661	884,239
Depreciation and impairment	6,712	7,475
Professional Fees	8,145	14,605
Contractor Fees	11,300	5,517
Information Technology	16,550	24,756
Hospitality, Travel and Subsistence	20,915	21,787
Design, Marketing and Communication	21,371	31,483
Publications and Printing	750	-
Subscriptions and Memberships	2,738	4,035
Consultancy Costs	2,967	-
	<u>1,004,109</u>	<u>993,897</u>
Share of support costs (see note 7)	68,883	75,458
Share of governance costs (see note 7)	10,592	11,726
	<u>1,083,584</u>	<u>1,081,082</u>
Analysis by fund		
Unrestricted funds - general	594,982	672,208
Unrestricted funds - designated	1,500	-
Restricted funds	487,102	408,874
	<u>1,083,584</u>	<u>1,081,082</u>

7 Support costs allocated to activities

		2025 £	2024 £
	Basis of allocation		
Rent and service costs	Direct	41,910	51,592
Telephone	Direct	11,674	11,020
Finance costs	Direct	951	382
Office costs	Direct	12,467	10,208
Utilities	Direct	1,881	2,256
Governance costs	Direct	10,592	11,726
		<u>79,475</u>	<u>87,184</u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	9,140	11,140
	Depreciation of owned tangible fixed assets	6,712	7,475
		<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	26	26
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	783,714	766,475
Social security costs	82,254	68,396
Other pension costs	37,275	36,762
	<u> </u>	<u> </u>
	903,243	871,633
	<u> </u>	<u> </u>

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 (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No Trustees received payment for professional or other services supplied during the year (2024: £nil).

The key management personnel of the charity comprise of the Chief Executive and Director of Finance & Operations. In 2024, the key management personnel of the charity comprised of the Chief Executive, Director of Development & External Affairs and Director of Finance & Operations.

The total employee benefits of the key management personnel of the charity were £168,791 (2024: £174,785).

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£80,001 to £90,000	-	1
£100,000 to £110,000	1	-
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2025	10,514	46,544	57,058
Additions	-	5,873	5,873
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	10,514	52,417	62,931
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2025	10,514	34,052	44,566
Depreciation charged in the year	-	6,712	6,712
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	10,514	40,764	51,278
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2025	-	11,653	11,653
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	-	12,492	12,492
	<u> </u>	<u> </u>	<u> </u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

13 Fixed asset investments

	Other investments	
Cost or valuation		
At 1 January 2025 & 31 December 2025		1
		<u> </u>
Carrying amount		
At 31 December 2025		1
		<u> </u>
At 31 December 2024		1
		<u> </u>
	2025	2024
Other investments comprise:	£	£
Investments in subsidiaries	1	1
	<u> </u>	<u> </u>

The charity had a dormant subsidiary company, Mindroom Business Limited which is registered in Scotland.

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,869	8,867
Amounts owed by subsidiary undertakings	103	-
Other debtors	-	1,082
Prepayments and accrued income	23,788	18,091
	<u>30,760</u>	<u>28,040</u>

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	16	82,033	115,329
Trade creditors		5,462	2,972
Accruals		9,033	9,033
		<u>96,528</u>	<u>127,334</u>

16 Deferred income

	2025 £	2024 £
Other deferred income	<u>82,033</u>	<u>115,329</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>82,033</u>	<u>115,329</u>
Movements in the year:		
Deferred income at 1 January 2025	115,329	43,912
Released from previous periods	(112,764)	(43,912)
Resources deferred in the year	<u>79,468</u>	<u>115,329</u>
Deferred income at 31 December 2025	<u>82,033</u>	<u>115,329</u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
New Struan School	-	3,200	(3,200)	-
The Promise	-	19,475	(19,475)	-
Inspiring Scotland	-	86,448	(86,448)	-
Robertson Trust	-	29,167	(29,167)	-
Edinburgh City Whole Family Wellbeing	-	102,815	(102,815)	-
CYPEIF Grant	-	26,250	(26,250)	-
RS MacDonald	-	18,000	(18,000)	-
EVOC	-	11,195	(11,195)	-
Hugh Fraser	-	5,000	(5,000)	-
Ponton Trust	-	2,250	(2,250)	-
Community Lottery	-	36,892	(36,892)	-
CAMHS East Lothian	-	14,984	(14,984)	-
Edinburgh City Council Connected Communities Fund	-	75,898	(75,898)	-
Batchworth	-	10,000	(10,000)	-
Families Together East Lothian	-	6,705	(6,705)	-
Foundation Scotland	-	8,333	(8,333)	-
Young Start	-	23,423	(20,667)	2,756
W.A. Cargill Fund	-	2,000	(2,000)	-
The Cruden Foundation	-	2,000	(2,000)	-
The Stafford Trust	-	2,437	(2,437)	-
Thistledown Trust	-	1,500	(1,500)	-
Murdoch Forrest Charitable Trust	-	838	(838)	-
The Nancie Massey Charitable Trust	-	1,048	(1,048)	-
	-	489,858	(487,102)	2,756

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
New Struan School	-	3,216	(3,216)	-
The Promise	9,044	77,898	(86,942)	-
Inspiring Scotland	-	45,352	(45,352)	-
Robertson Trust	22,634	5,834	(28,468)	-
Edinburgh City Council Whole Family Wellbeing Fund	-	50,709	(50,709)	-
CYPEIF Grant	-	26,250	(26,250)	-
RS MacDonald	-	14,175	(14,175)	-
EVOC	-	13,902	(13,902)	-
Workplace Equality Fund	3,312	17,025	(20,337)	-
Community Lottery	20,617	15,182	(35,799)	-
CAMHS East Lothian	6,250	-	(6,250)	-
Dalziel	-	500	(500)	-
JTH	-	500	(500)	-
Podcast	-	5,000	(5,000)	-
Edinburgh City Council Communities & Families Fund	-	14,550	(14,550)	-
Edinburgh City Council Connected Communities Fund	-	56,924	(56,924)	-
	<u>61,857</u>	<u>347,017</u>	<u>(408,874)</u>	<u>-</u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

(Continued)

New Struan School

A fund for offering an independent advocacy service to students at New Struan School.

Scottish Government – Keeping The Promise Fund

An award to provide specialised 1:1 support for transitions to adulthood for 60 neurodivergent children and young people, aged 14-18 (S3-S6) who are care experienced or on the edges of care.

Scottish Government - Inspiring Scotland (Adult Autism Support Fund)

A fund for offering an advice and support service to neurodivergent adults between the ages of 18-25 who have been diagnosed as being autistic.

The Robertson Trust

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

Edinburgh City Council Whole Family Wellbeing Fund

A fund to help family support services make transformational system changes, to reduce the need for crisis intervention and to shift investment towards prevention and early intervention.

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.

Workplace Quality 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 Hugh Fraser Foundation

This is a donation towards our services in the West of Scotland.

Ponton Trust

This is a grant towards Transitions service.

Community Lottery

A funding to deliver personalised support and advice to children, young people, and families across North and South Lanarkshire who are impacted by neurodevelopmental conditions and neurodiversity. The programme offers advocacy and support to develop skills and confidence in dealing with issues and barriers faced by this demographic such as lack of access to services, benefits, and entitlements.

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

(Continued)

East Lothian Community Mental Health and Wellbeing Fund

An award to assist the work of our Direct Help And Support Team in providing 1-1 support, advice and outreach services in East Lothian for parents and carers of neurodivergent children and young people.

Dalziel

An award to support the work of our Direct Help and Support Team, specifically in North and South Lanarkshire and Ayrshire.

JTH

An award to support the work of our Direct Help and Support Team, specifically in North and South Lanarkshire and Ayrshire.

Edinburgh City Council Connected Communities

Funds were provided towards supporting Families and Communities in Edinburgh.

Batchworth Trust

An award to support the work of Mindroom's Parent and Carer service across the whole of Scotland.

Families Together East Lothian

An award to provide direct support to parents and carers of neurodivergent children and young people who are living in East Lothian.

Foundation Scotland

An award to contribute towards the cost of employing a Transitions Support worker focusing on employability training for neurodivergent young people aged 14 and over.

Young Start

Funding to support a new project and participation programme called 'Youth-Led Change for Neurodivergent Rights' aimed at neurodivergent young people aged 8-24. The project will utilise a co-production model to create youth-led awareness campaigns and neuro-affirming resources by, and for, neurodivergent young people. It will also provide opportunities for participants to build self-confidence, gain new skills, and develop peer networks within their communities.

W.A. Cargill Fund

An award towards our services in the West of Scotland.

Cruden Foundation

An award for Transitions - funding towards Future Me project.

Stafford Trust

A donation towards Parent & Carer Service.

Thistledown Trust

A grant for CYPOS for sensory kits.

Murdoch Forrest Charitable Trust

A donation towards Parent & Carer Service.

Nancie Massey Charitable Trust

An award for Parent and Carer Service delivery in Edinburgh and Lothians.

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds - designated

These are unrestricted funds which have been designated by the trustees and are material to the charity's activities.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Book Fund - When Life Doesn't Follow The Script	-	35,000	(1,500)	33,500

Book Fund - When Life Doesn't Follow The Script

Funds, as designated by the trustees, to go towards the translation, publication, and promotion of a book "When Life Doesn't Follow Script", written by the founder of the charity, Sophie Dow. The charity will receive the proceeds for the first 1,000 copies as per the licencing agreement.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	183,970	628,279	(595,102)	217,147

Previous year:

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	175,353	681,616	(672,999)	183,970

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	11,653	-	-	11,653
Investments	1	-	-	1
Current assets/(liabilities)	205,493	33,500	2,756	241,749
	<u>217,147</u>	<u>33,500</u>	<u>2,756</u>	<u>253,403</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	12,492	-	-	12,492
Investments	1	-	-	1
Current assets/(liabilities)	171,477	-	-	171,477
	<u>183,970</u>	<u>-</u>	<u>-</u>	<u>183,970</u>

21 Operating lease commitments

Lessee

At the reporting end date the total future minimum payments expected to be received under non-cancellable leases was:

	2025 £	2024 £
Within one year	26,788	26,788
Between two and five years	59,375	32,586
	<u>86,163</u>	<u>59,374</u>

SALVESEN MINDROOM CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

22 Related party transactions

Transactions with related parties

A donation of £1,000 was received from Judy Wagner (2024 - £5,000). J Wagner is a Trustee of the Charity.

During the year, the Board decided to designate £35,000 towards the cost of translating the book, 'When Life Doesn't Follow The Script', from Swedish into English. The book was authored by a charity trustee Sophie Dow and, as per a licencing agreement in place, the charity will receive the proceeds from the sale of the print run of 1,000 copies.

Mindroom Business Ltd is a wholly-owned subsidiary of the charity. At the year end, £3,070 (2024 - £nil) was outstanding and included in debtors.

During the year, Sophie Dow received £185 and Edward Troughton received £1,038 for the reimbursement of business expenses.

23 Cash generated from operations	2025 £	2024 £
Surplus/(deficit) for the year	69,433	(53,240)
Adjustments for:		
Investment income recognised in statement of financial activities	(782)	(769)
Depreciation and impairment of tangible fixed assets	6,712	7,475
Movements in working capital:		
(Increase)/decrease in debtors	(2,720)	15,940
Increase/(decrease) in creditors	2,490	(1,511)
(Decrease)/increase in deferred income	(33,296)	71,417
Cash generated from operations	41,837	39,312
24 Analysis of changes in net funds		

The charity had no material debt during the year.