

Report of the Trustees and
Unaudited Financial Statements for the Period 1 April 2017 to 31 July 2017
for
Mind Your Head

Mind Your Head

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for the Period 1 April 2017 to 31 July 2017

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Mind Your Head

Report of the Trustees

for the Period 1 April 2017 to 31 July 2017

The trustees present their report with the financial statements of the charity for the period 1 April 2017 to 31 July 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Mind Your Head was born as a result of funds raised at Gary Manson's funeral in 2004. Gary suffered from mental health problems for many years and was unable to find the kind of sustained therapeutic support that he could have benefited from in Shetland.

Since Gary's death and the creation of Mind Your Head we have also received donations from a variety of sources. There is no doubt that Mind Your Head has struck a chord with many people in the community and we feel strongly that Mind Your Head should be a sustainable group that can aim to reduce the stigma of mental ill health that continues to exist in Shetland and to help fill some gaps that exist in the current service provision.

OBJECTIVES AND ACTIVITIES

Objectives and aims

We want Shetland to be a place where mental health is supported positively within the community and people do not feel isolated because of mental illness.

Outcomes

- o People do not feel isolated
- o People are more aware and understanding
- o People know where to access help
- o People are able to access support services
- o People are more able to offer support to one and other
- o Mind Your Head is a thriving organisation delivering to the Shetland community
- o Mind Your Head is supported by the local community

Objectives

- o Deliver an informed annual programme of awareness raising activities throughout Shetland which explore and improve understanding of mental health and wellbeing in the community
- o Improve access to support and information relating to mental health and wellbeing and in doing so successfully launch support services targeted at young people and adults
- o Ensure our organisation's programmes, activities and services are monitored, evaluated and planned efficiently with effective governance and appropriate management of finance, administration and staffing

Purposes

The organisation's purposes are:

- o to relieve those in need by reason of mental ill-health by
 - a) facilitating support for young people and adults experiencing mental ill-health
 - b) supporting people who care for others affected by mental ill-health
- o to promote equality & diversity by
 - a) reducing the stigma of mental health
 - b) improving awareness of mental health and wellbeing

Principles

1. To be realistic
2. To be sustainable

Powers

The organisation has power to do anything which is calculated to further its purposes or is conducive or incidental to doing so.

No part of the income or property of the organisation may be paid or transferred (directly or indirectly) to the members - either in the course of the organisation's existence or on dissolution - except where this is done in direct furtherance of the organisation's charitable purposes.

Mind Your Head

Report of the Trustees
for the Period 1 April 2017 to 31 July 2017

OBJECTIVES AND ACTIVITIES

Significant activities

In order to achieve the charity's objectives Mind Your Head will seek to pursue the following activities:

To secure funding for the proposed adult support service.

To deliver Grubby Hut sessions within male dominated workplaces.

To participate in Shetland wide campaigns where resources allow.

To hold fundraising and awareness raising events throughout the year. These events will promote mental health and wellbeing encouraging people to speak more openly about mental ill health

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Loaned out SAD lamps to the public.

Participated in Suicide Prevention Awareness Week, focusing on interaction with people via our social media platform.

Continued offering Grubby Hut sessions to male dominated workplaces and focussed on local Shetland football teams.

Fundraising activities

We received £33,248 in unrestricted voluntary donations.

Education

Launched the 'Don't Bottle It Up' campaign in schools as part of world mental health awareness week.

Other

Attended the mental health forum.

Successful in application to the Co-op local community fund for funding towards the new adult support service.

Secured Leader funding of £146,032 to enable the launch of the new adult support service in August 2017.

Recruited successfully for new posts for the new adult support service.

FINANCIAL REVIEW

Reserves policy

The Committee are pleased to report that Mind Your Head have £51,005 of reserves held. Of this amount £644 was represented by Fixed Assets. The remaining £50,361 included £7,512 of restricted funds, meaning that there was a total of £42,849 unrestricted funds available to spend as at the report date.

The Charity's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The Committee have reviewed possible financial risks which may arise during the next three financial years to assist with its business and financial planning process and have identified the projected level of reserves which is required to manage these risks.

Mind Your Head

Report of the Trustees
for the Period 1 April 2017 to 31 July 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Mind Your Head formally adopted its Constitution on 23 January 2007 at its inaugural meeting and elected its first Management Committee.

Mind Your Head obtained charitable status on 21 June 2007 when it was registered with the Office of the Scottish Charities Regulator (OSCR).

At a meeting of Mind Your Head, held on 24th March 2014, a new organisational structure and constitution was agreed. It was agreed to apply to OSCR to transfer the unincorporated charity to that of a Scottish Charitable Incorporated Organisation (SCIO). This transfer had been planned for 2016 but has been delayed to mid 2017.

Organisational structure

The Management Committee holds regular meetings and generally controls and supervises the activities of the charity. In particular, the Management Committee is responsible for monitoring the financial position of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038381

Principal address

Market House
14 Market Street
Lerwick
Shetland
ZE1 0JP

Trustees

K Wiseman		
G Gover		
Ms E Perring	Secretary	- resigned 4.9.17
Miss N Halcrow		- resigned 4.9.17
S Thomas		
P Nadin		
G Howell		
K Nicolson		

Independent examiner

Martin R Watt FCCA
Bon Accord Accountancy Limited
2 North Ness Business Park
Lerwick
Shetland
ZE1 0LZ

Management Committee

Mrs Katrina Wiseman(Chair)
Mrs Gillian Gover (Vice Chair)
Miss Kirsten Nicolson (Treasurer)
Miss E Perring (Secretary)
Sheila Thomas
Graeme Howell

Mind Your Head

Report of the Trustees
for the Period 1 April 2017 to 31 July 2017

Approved by order of the board of trustees on 19 October 2017 and signed on its behalf by:

K Wiseman - Trustee

Independent Examiner's Report to the Trustees of
Mind Your Head

I report on the accounts for the period 1 April 2017 to 31 July 2017 set out on pages six to twelve.

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.

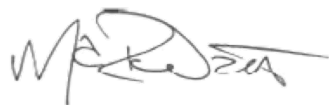
Independent examiner's statement

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.



Martin R Watt FCCA
Bon Accord Accountancy Limited
2 North Ness Business Park
Lerwick
Shetland
ZE1 0LZ

19 October 2017

Mind Your Head

Statement of Financial Activities
for the Period 1 April 2017 to 31 July 2017

	Notes	Unrestricted funds £	Restricted funds £	Period 1.4.17 to 31.7.17 Total funds £	Year Ended 31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,045	203	36,248	15,946
Other trading activities	2	-	-	-	10,130
Investment income	3	4	-	4	15
Total		<u>36,049</u>	<u>203</u>	<u>36,252</u>	<u>26,091</u>
EXPENDITURE ON					
Raising funds	4	3,031	-	3,031	6,999
Charitable activities					
Mind Your Head		14,742	203	14,945	30,935
Other		<u>36</u>	<u>24</u>	<u>60</u>	<u>241</u>
Total		<u>17,809</u>	<u>227</u>	<u>18,036</u>	<u>38,175</u>
NET INCOME/(EXPENDITURE)		<u>18,240</u>	<u>(24)</u>	<u>18,216</u>	<u>(12,084)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>25,253</u>	<u>7,536</u>	<u>32,789</u>	<u>44,873</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>43,493</u></u>	<u><u>7,512</u></u>	<u><u>51,005</u></u>	<u><u>32,789</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Mind Your Head

Balance Sheet

At 31 July 2017

	Notes	Unrestricted funds £	Restricted funds £	31.7.17 Total funds £	31.3.17 Total funds £
FIXED ASSETS					
Tangible assets	8	313	351	664	724
CURRENT ASSETS					
Debtors	9	18,000	-	18,000	-
Cash at bank and in hand		25,236	7,161	32,397	32,157
		<u>43,236</u>	<u>7,161</u>	<u>50,397</u>	<u>32,157</u>
CREDITORS					
Amounts falling due within one year	10	(56)	-	(56)	(92)
NET CURRENT ASSETS		<u>43,180</u>	<u>7,161</u>	<u>50,341</u>	<u>32,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,493</u>	<u>7,512</u>	<u>51,005</u>	<u>32,789</u>
NET ASSETS		<u>43,493</u>	<u>7,512</u>	<u>51,005</u>	<u>32,789</u>
FUNDS	11				
Unrestricted funds				43,493	25,253
Restricted funds				7,512	7,536
TOTAL FUNDS				<u>51,005</u>	<u>32,789</u>

The financial statements were approved by the Board of Trustees on 19 October 2017 and were signed on its behalf by:

K Wiseman -Trustee

K Nicolson -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Fixtures and fittings - 25% on cost

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
Fun Run - Registration Fees	-	4,227
Fun Run - Teas	-	1,311
Fun Run - Bairns Activities	-	98
Merchandise sold at events	-	790
Fun run -donations	-	3,643
Fun run - photo	-	61
	<u>-</u>	<u>10,130</u>

3. INVESTMENT INCOME

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
Deposit account interest	<u>4</u>	<u>15</u>

4. RAISING FUNDS

Raising donations and legacies

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
Support costs	<u>-</u>	<u>690</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2017 nor for the year ended 31 March 2017 .

Trustees' expenses

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
Trustees' expenses	<u>-</u>	<u>67</u>

There were no trustees' expenses paid for the period ended 31 July 2017.

6. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1.4.17 to 31.7.17	Year Ended 31.3.17
Project Manager	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,143	2,803	15,946
Other trading activities	10,130	-	10,130
Investment income	15	-	15
	<u>23,288</u>	<u>2,803</u>	<u>26,091</u>
Total	23,288	2,803	26,091
 EXPENDITURE ON			
Raising funds	6,389	610	6,999
Charitable activities			
Mind Your Head	25,397	5,538	30,935
Other	143	98	241
	<u>31,929</u>	<u>6,246</u>	<u>38,175</u>
Total	31,929	6,246	38,175
NET INCOME/(EXPENDITURE)	(8,641)	(3,443)	(12,084)
Transfers between funds	(300)	300	-
	<u>(8,941)</u>	<u>(3,143)</u>	<u>(12,084)</u>
Net movement in funds	(8,941)	(3,143)	(12,084)
 RECONCILIATION OF FUNDS			
Total funds brought forward	34,194	10,679	44,873
	<u>34,194</u>	<u>10,679</u>	<u>44,873</u>
TOTAL FUNDS CARRIED FORWARD	25,253	7,536	32,789
	<u>25,253</u>	<u>7,536</u>	<u>32,789</u>

Notes to the Financial Statements - continued
for the Period 1 April 2017 to 31 July 2017**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2017 and 31 July 2017	350	2,596	2,946
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2017	301	1,921	2,222
Charge for year	4	56	60
	<hr/>	<hr/>	<hr/>
At 31 July 2017	305	1,977	2,282
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 July 2017	45	619	664
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2017	49	675	724
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17	31.3.17
	£	£
Trade debtors	18,000	-
	<hr/> <hr/>	<hr/> <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17	31.3.17
	£	£
Trade creditors	-	50
Taxation and social security	56	42
	<hr/>	<hr/>
	56	92
	<hr/> <hr/>	<hr/> <hr/>

11. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.7.17 £
Unrestricted funds			
General fund	25,253	18,240	43,493
Restricted funds			
Robina Goodland Memorial Trust	526	(24)	502
Junior Jarl Squad	1,010	-	1,010
Youth Philanthropy Initiative	6,000	-	6,000
	<hr/>	<hr/>	<hr/>
	7,536	(24)	7,512
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	32,789	18,216	51,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11. 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	36,049	(17,809)	18,240
Restricted funds			
Accountant Fund	203	(203)	-
Robina Goodland Memorial Trust	-	(24)	(24)
	<u>203</u>	<u>(227)</u>	<u>(24)</u>
TOTAL FUNDS	<u><u>36,252</u></u>	<u><u>(18,036)</u></u>	<u><u>18,216</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 July 2017.

Mind Your Head

Detailed Statement of Financial Activities for the Period 1 April 2017 to 31 July 2017

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,248	15,946
Other trading activities		
Fun Run - Registration Fees	-	4,227
Fun Run - Teas	-	1,311
Fun Run - Bairns Activities	-	98
Merchandise sold at events	-	790
Fun run -donations	-	3,643
Fun run - photo	-	61
	<hr/>	<hr/>
	-	10,130
Investment income		
Deposit account interest	4	15
	<hr/>	<hr/>
Total incoming resources	36,252	26,091
EXPENDITURE		
Other trading activities		
Fun Run - Advertising	204	552
Fun Run - Sunday Teas	-	209
Fun Run - Bairns activities	2,500	-
Fun Run - T Shirts	327	2,912
Awareness & community	-	2,283
Fundraising costs	-	353
	<hr/>	<hr/>
	3,031	6,309
Charitable activities		
Wages	10,215	22,836
Pensions	98	187
Rent Of Offices	-	2,908
Insurance	-	393
ICT and stationery	442	702
Advertising	642	-
Sundries	-	403
Promotional Material	2,465	-
Website	230	283
Payroll Costs	345	660
Employee Expenses	302	456
Grubby hut costs	-	2,100
	<hr/>	<hr/>
	14,739	30,928

This page does not form part of the statutory financial statements

Mind Your Head

Detailed Statement of Financial Activities
for the Period 1 April 2017 to 31 July 2017

	Period 1.4.17 to 31.7.17 £	Year Ended 31.3.17 £
Other		
Fixtures and fittings	4	16
Computer equipment	56	225
	<hr/>	<hr/>
	60	241
Support costs		
Management		
Trustees' expenses	-	67
Finance		
Bank charges	3	7
Governance costs		
Auditors' remuneration	203	610
AGM costs	-	13
	<hr/>	<hr/>
	203	623
Total resources expended	<hr/>	<hr/>
	18,036	38,175
	<hr/>	<hr/>
Net income/(expenditure)	<hr/>	<hr/>
	18,216	(12,084)
	<hr/>	<hr/>