

**REGISTERED CHARITY NUMBER: SC047357**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2018  
for  
Mind Your Head

**Mind Your Head**

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for the Year Ended 31 July 2018**

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## Mind Your Head

### Report of the Trustees for the Year Ended 31 July 2018

The trustees present their report with the financial statements of the charity for the year ended 31 July 2018. 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.

## Mind Your Head

### Report of the Trustees

for the Year Ended 31 July 2018

## **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 Year Ended 31 July 2018

#### **OBJECTIVES AND ACTIVITIES**

##### **Review of Activity**

##### **Wellness Programme and Wellness Together Programme**

On the 27th August 2017 Mind Your Head launched its one to one support service for local people and carers. Five members of staff have been recruited namely the Service Manager (0.75FTE, three support workers (2.5 FTE) and an administrative assistant (0.5 FTE). The service provides low level intervention for individuals aged 18 and over, and their carers, to improve their wellbeing through practical help over a period of six to eight weeks. There has been significant demand for the services with 180 referrals over the 11 month period. The Wellness Programme and Wellness Together Programme are almost entirely funded by the Big Lottery Fund and Leader Programme 2014-20.

A planned activities programme has also been introduced which has included activities such as Shetland Sow your Own, Wellbeing Café's, and Creativity and Wellbeing Workshops.

Mind Your Head continues to loan out SAD lamps to the public, which remain popular with positive feedback. In addition we have purchased several self-help books and resources for children and families that help normalise everyday feelings and thoughts and help explain why a parent might be sad. These publications have helped immensely and more will be purchased in the future.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Mind Your Head retains 0.25 FTE to deliver the core awareness raising activities of the charity which is covered by the Service Manager. These have included delivery of 'Grubby Huts' to male dominated workplaces, and is about talking and listening to people in the workplace. The 'Act of Kindness' advent calendar was also operational over December where local businesses donated gifts for people to nominate people in need to receive them.

##### **Fundraising activities**

Mind Your Head has raised £39,950 this year which was a combination of funds raised by the annual fun run, and charitable donations.

This year has been an exceptional year for fundraising, with significant donations received from many individuals and groups. The most notable of these was from Anita Georgeson who held many fundraising events, including climbing Mount Kilimanjaro, to raise a significant amount of money for the charity.

##### **Education**

A youth programme has been delivered in schools where a worker has been employed one day a week to deliver a mental health youth programme in schools across Shetland. In July following a positive meeting with Shetland Islands Council Children's Services, financial support was secured to fund a further school year with delivery across six schools in Shetland.

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

Given that all funds are likely to be required in the short term, the Trustees consider the most appropriate investment policy is to hold the Trust's funds with the bank.

##### **Reserves policy**

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.

The balance held as unrestricted funds at 31 July 2018 was £67,236 of which £64,539 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and investments. Actual 3 month cash payments totalled £28,154. The current level of reserves is therefore higher than is needed and the charity will make additional grant award as appropriate in the next financial year to reflect this.

## Mind Your Head

### Report of the Trustees for the Year Ended 31 July 2018

#### **FINANCIAL REVIEW**

##### **Risk Review**

The Trustees have conducted their own review of the major risks to which the charity is exposed and policies and systems have been established to mitigate those risks. As funding for the support service is only for three years the Trustees have a policy to consider next steps 18 months prior to the final claim dates for these funds to establish continuation or otherwise of the service.

#### **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**

SC047357

##### **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		- resigned 21.1.18
P Nadin		
G Howell		
K Nicolson		
J Polson		- appointed 13.11.17
S Chapman		- appointed 13.11.17
G Downing		- appointed 13.11.17
C Ward		- appointed 13.11.17
R Maclean		- appointed 2.7.18

Mind Your Head

Report of the Trustees  
for the Year Ended 31 July 2018

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

Wilma A Sim ACCA (Non-practicing)  
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)  
Mr Graeme Howell (Secretary)

Approved by order of the board of trustees on 26 November 2018 and signed on its behalf by:



Trustee

KATRINA WISEMAN

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

I report on the accounts for the year ended 31 July 2018 set out on pages seven to thirteen.

**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 (as amended). 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 (as amended). 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 the course of 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.

*w sim*

Wilma A Sim ACCA (Non-practicing)  
Bon Accord Accountancy Limited  
2 North Ness Business Park  
Lerwick  
Shetland  
ZE1 0LZ

26 November 2018



## Mind Your Head

### Statement of Financial Activities for the Year Ended 31 July 2018

			Year Ended	Period
	Notes	Unrestricted funds	31.7.18	1.4.17
		£	Total funds	to
		£	£	31.7.17
				Total funds
				£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		38,700	38,950	36,248
<b>Charitable activities</b>				
Mind Your Head		95,914	98,914	-
Other trading activities	2	10,269	10,269	-
Investment income	3	-	-	4
<b>Total</b>		<u>144,883</u>	<u>148,133</u>	<u>36,252</u>
<b>EXPENDITURE ON</b>				
Raising funds		1,705	1,705	3,031
<b>Charitable activities</b>				
Mind Your Head		107,292	110,914	14,945
Other		223	246	60
<b>Total</b>		<u>109,220</u>	<u>112,865</u>	<u>18,036</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>35,663</u>	<u>35,268</u>	<u>18,216</u>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		43,493	51,005	32,789
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>79,156</u></u>	<u><u>86,273</u></u>	<u><u>51,005</u></u>

The notes form part of these financial statements

Mind Your Head

Balance Sheet  
At 31 July 2018


	Notes	Unrestricted funds £	Restricted funds £	31.7.18 Total funds £	31.7.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,368	329	2,697	664
<b>CURRENT ASSETS</b>					
Debtors	8	11,920	-	11,920	18,000
Cash at bank and in hand		65,287	6,789	72,076	32,397
		<u>77,207</u>	<u>6,789</u>	<u>83,996</u>	<u>50,397</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(419)	(1)	(420)	(56)
<b>NET CURRENT ASSETS</b>		<u>76,788</u>	<u>6,788</u>	<u>83,576</u>	<u>50,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>79,156</u>	<u>7,117</u>	<u>86,273</u>	<u>51,005</u>
<b>NET ASSETS</b>		<u>79,156</u>	<u>7,117</u>	<u>86,273</u>	<u>51,005</u>
<b>FUNDS</b>	10				
Unrestricted funds				79,156	43,493
Restricted funds				7,117	7,512
<b>TOTAL FUNDS</b>				<u>86,273</u>	<u>51,005</u>

The financial statements were approved by the Board of Trustees on 26 November 2018 and were signed on its behalf by:

Trustee

  
KATRINA WISEMAN

Trustee

  
KIRSTEN NIXON

The notes form part of these financial statements

## Mind Your Head

### Notes to the Financial Statements for the Year Ended 31 July 2018

#### 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

	Year Ended 31.7.18 £	Period 1.4.17 to 31.7.17 £
Fun run 2017	6,269	-
Fun run 2018	4,000	-
	<u>10,269</u>	<u>-</u>

Mind Your Head

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2018

3. INVESTMENT INCOME

	Year Ended 31.7.18	Period 1.4.17 to 31.7.17
Deposit account interest	£ -	£ 4
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2018 nor for the period ended 31 July 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2018 nor for the period ended 31 July 2017.

5. STAFF COSTS

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

	Year Ended 31.7.18	Period 1.4.17 to 31.7.17
Project Worker	3	-
Project Manager	1	1
Administration Worker	1	-
	<u>          </u>	<u>          </u>
	5	1
	<u>          </u>	<u>          </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,045	203	36,248
Investment income	4	-	4
<b>Total</b>	<u>36,049</u>	<u>203</u>	<u>36,252</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,031	-	3,031
Charitable activities			
Mind Your Head	14,742	203	14,945
Other	36	24	60
<b>Total</b>	<u>17,809</u>	<u>227</u>	<u>18,036</u>

Mind Your Head

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2018

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	18,240	(24)	18,216
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	25,253	7,536	32,789
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,493</u>	<u>7,512</u>	<u>51,005</u>
<b>7. TANGIBLE FIXED ASSETS</b>			
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2017	350	2,596	2,946
Additions	633	1,645	2,278
At 31 July 2018	<u>983</u>	<u>4,241</u>	<u>5,224</u>
<b>DEPRECIATION</b>			
At 1 August 2017	305	1,977	2,282
Charge for year	57	188	245
At 31 July 2018	<u>362</u>	<u>2,165</u>	<u>2,527</u>
<b>NET BOOK VALUE</b>			
At 31 July 2018	<u>621</u>	<u>2,076</u>	<u>2,697</u>
At 31 July 2017	<u>45</u>	<u>619</u>	<u>664</u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.7.18 £	31.7.17 £
Trade debtors		-	18,000
Other debtors		11,920	-
		<u>11,920</u>	<u>18,000</u>

Mind Your Head

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2018

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

	31.7.18	31.7.17
	£	£
Trade creditors	81	-
Taxation and social security	339	56
	<u>420</u>	<u>56</u>

10. **MOVEMENT IN FUNDS**

	At 1.8.17	Net movement	Transfers	At 31.7.18
	£	in funds	between funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	43,493	35,663	-	79,156
<b>Restricted funds</b>				
Robina Goodland Memorial Trust	502	(23)	-	479
Junior Jarl Squad	1,010	-	(1,010)	-
Youth Philanthropy Initiative	6,000	-	(6,000)	-
Education Fund	-	(372)	7,010	6,638
	<u>7,512</u>	<u>(395)</u>	<u>-</u>	<u>7,117</u>
<b>TOTAL FUNDS</b>	<u>51,005</u>	<u>35,268</u>	<u>-</u>	<u>86,273</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	144,883	(109,220)	35,663
<b>Restricted funds</b>			
Accountant Fund	250	(250)	-
Education Fund	3,000	(3,372)	(372)
Robina Goodland Memorial Trust	-	(23)	(23)
	<u>3,250</u>	<u>(3,645)</u>	<u>(395)</u>
<b>TOTAL FUNDS</b>	<u>148,133</u>	<u>(112,865)</u>	<u>35,268</u>

**Mind Your Head**

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2018**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,049	(17,809)	18,240
<b>Restricted funds</b>			
Accountant Fund	203	(203)	-
Robina Goodland Memorial Trust	-	(24)	(24)
	<u>203</u>	<u>(227)</u>	<u>(24)</u>
<b>TOTAL FUNDS</b>	<u>36,252</u>	<u>(18,036)</u>	<u>18,216</u>

**Transfers between funds**

Funds have been transferred to Education fund from other funds to put funding under one heading.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2018.

Mind Your Head

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2018

	Year Ended 31.7.18 £	Period 1.4.17 to 31.7.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	38,950	36,248
<b>Other trading activities</b>		
Fun run 2017	6,269	-
Fun run 2018	4,000	-
	<hr/>	<hr/>
	10,269	-
<b>Investment income</b>		
Deposit account interest	-	4
<b>Charitable activities</b>		
Grants	98,914	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	148,133	36,252
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fun run 2017	465	3,031
Fun run 2018	1,240	-
	<hr/>	<hr/>
	1,705	3,031
<b>Charitable activities</b>		
Wages	92,730	10,215
Social security	2,413	-
Pensions	2,326	98
Rent Of Offices	2,035	-
ICT and stationery	3,069	442
Advertising	217	642
Sundries	841	-
Promotional Material	834	2,465
Website	252	230
Payroll Costs	260	345
Travel costs	3,052	302
Training	206	-
Support service costs	2,142	-
Grubby hut costs	27	-
Carried forward	110,404	14,739

This page does not form part of the statutory financial statements



**Mind Your Head**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2018**

	Year Ended 31.7.18 £	Period 1.4.17 to 31.7.17 £
<b>Charitable activities</b>		
Brought forward	110,404	14,739
Subscriptions	100	-
	<hr/>	<hr/>
	110,504	14,739
<b>Other</b>		
Plant and machinery	53	-
Fixtures and fittings	4	4
Computer equipment	189	56
	<hr/>	<hr/>
	246	60
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	3
<b>Governance costs</b>		
Auditors' remuneration	250	203
AGM costs	160	-
	<hr/>	<hr/>
	410	203
<b>Total resources expended</b>	<hr/>	<hr/>
	112,865	18,036
<b>Net income</b>	<hr/>	<hr/>
	<u>35,268</u>	<u>18,216</u>

This page does not form part of the statutory financial statements

