

Charity Registration No. SC0475357 (Scotland)

**MIND YOUR HEAD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

# MIND YOUR HEAD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Nicolson G Downing R Maclean I Pritchard N Hogmo L Baillie R Read K Harrison C Walterson Steven Stove	(Appointed 10 December 2020) (Appointed 10 December 2020) (Appointed 15 February 2021) (Appointed 10 November 2021)
<b>Charity number (Scotland)</b>	SC0475357	
<b>Principal address</b>	Market House 14 Market Street Lerwick Shetland Scotland ZE1 0JP	
<b>Independent examiner</b>	Thyme Accountants Limited 42 Carden Place Aberdeen Scotland AB10 1UP	

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# **MIND YOUR HEAD**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 JULY 2021***

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The Trustees present their annual report and financial statements for the year ended 31 July 2021.

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).

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 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 current provision

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## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2021*

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### Objectives and activities

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.

#### 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 after March 2021
- 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.

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## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 JULY 2021**

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

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

On the 31st July 2020 we came to the end of the three year pilot of the Wellness Programme and Wellness Together Programme. The response to the service has exceeded our expectations, far exceeding our targets set by the funders. We were successful in acquiring further funding from the Shetland Charitable Trust and National lottery to continue running this service. Over the last 12 months, demand has been consistent with previous years. As a result of Covid we are still offering individuals support either face-to face or via telephone and email and it is clear from the response we have had that this flexibility suits our clients. Due to the changes of how we support individuals we are managing to support more people that we had aimed to which has mean that our waiting list remains low and steady.

##### **Wellbeing 1000**

In March 2021 we launched our Wellbeing 1000 service- offering support for parents/guardians of children up to the age of 2 and a half years old. Funding was secured from the Charles Gordon Foundation after an initial unsuccessful bid to the Perinatal and Infant Mental Health Foundation.

We employ one part-time staff member and have a Senior Midwife on secondment from NHS Shetland, working for us one day a week in this service.

##### **Self-Directed Support**

In June 2021 we started offering self-directed support to people in receipt of direct payments from the Council. For this service, clients are charged an hourly rate and staff provide person centered support either long-term or short-term. We receive some funding for this service but we are working towards this service becoming self-sustaining in the future.

##### **Self-care sessions**

In March 2021 we were commissioned by Youth Services at Shetland Islands Council to develop and deliver a self-care session to secondary school children. The reach for this project was in the region of 1400 children.

##### **Charitable Activities**

- We worked with the Farm Safety Foundation who ran a campaign called 'Mind Your Head' aimed at farmers to encourage them to look after themselves and take some time out of their busy schedule and focus on self-care.
- We continue to loan out SAD lamps to the public which continue to be as popular as in recent years.
- Feel Good bags have continued to be popular with us distributing over 50 at a time when we secure funds and are open for applications.

##### **Fundraising Activities**

- Mind Your Head raised £15, 522 this year which was raised by fundraising over the year and charitable donations.

In July we hosted the 'July Jaunt' encouraging people to walk the length of Shetland over the month. This was the first time we hosted the event and raised £1,797. Of this, TL Dallas raised £845 and their charitable trust are going to match this amount. We are grateful to TL Dallas for this support.

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## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2021**

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### 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 Trusts funds with the bank.

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 2021 was £118,674 of which £115,960 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Actual 3 month cash payments totalled £42,240. The current level of reserves is therefore higher than is needed.

### 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.

### Structure, governance and management

The charity is controlled by its governing document- SCIO constitution and constitutes an incorporated 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).

In 2017 Mind Your Head became a Scottish Charitable Incorporated Organisation (SCIO).

The Trustees who served during the year and up to the date of signature of the financial statements were:

K Nicolson	
J Polson	(Resigned 1 September 2021)
G Downing	
R Maclean	
S Thomas	(Resigned 15 December 2020)
I Pritchard	
F Sewell	(Resigned 3 November 2021)
N Hogmo	
B Scobie	(Resigned 20 August 2020)
G Gover	(Resigned 28 September 2020)
L Baillie	(Appointed 10 December 2020)
R Read	(Appointed 10 December 2020)
K Harrison	(Appointed 15 February 2021)
C Walterson	(Appointed 10 November 2021)
Steven Stove	

## **MIND YOUR HEAD**

### **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 JULY 2021***

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#### **Management Committee**

Ms Kirsten Nicolson -chair

Mr Ryan Maclean - treasurer

#### **Organisational structure**

The trustees 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.

The Trustees report was approved by the Board of Trustees.



K Nicolson

Trustee

16 February 2022



# MIND YOUR HEAD

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIND YOUR HEAD

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I report on the financial statements of the Charity for the year ended 31 July 2021, which are set out on pages 7 to 16.

### Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*W Sim*

Wilma A Sim ACCA (non-practicing)  
Thyme Accountants Limited  
42 Carden Place  
Aberdeen  
AB10 1UP  
Scotland

Dated: 16 February 2022

## MIND YOUR HEAD

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	23,279	207,102	230,381	144,012	-	144,012
Charitable activities	4	2,559	-	2,559	4,849	-	4,849
Other trading activities	5	15,522	-	15,522	-	-	-
<b>Total income</b>		<b>41,360</b>	<b>207,102</b>	<b>248,462</b>	<b>148,861</b>	<b>-</b>	<b>148,861</b>
<b>Expenditure on:</b>							
Charitable activities	6	10,501	158,465	168,966	134,827	9,267	144,094
<b>Net incoming resources before transfers</b>		<b>30,859</b>	<b>48,637</b>	<b>79,496</b>	<b>14,034</b>	<b>(9,267)</b>	<b>4,767</b>
Gross transfers between funds		(6,688)	6,688	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>24,171</b>	<b>55,325</b>	<b>79,496</b>	<b>14,034</b>	<b>(9,267)</b>	<b>4,767</b>
Fund balances at 1 August 2020		94,503	402	94,905	80,468	9,668	90,136
<b>Fund balances at 31 July 2021</b>		<b>118,674</b>	<b>55,727</b>	<b>174,401</b>	<b>94,502</b>	<b>401</b>	<b>94,903</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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## STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Property, plant and equipment	10		2,714		2,538
<b>Current assets</b>					
Trade and other receivables	11	2,044		15,365	
Cash at bank and in hand		174,767		79,255	
		<u>176,811</u>		<u>94,620</u>	
<b>Current liabilities</b>	12	(5,124)		(2,255)	
<b>Net current assets</b>			171,687		92,365
<b>Total assets less current liabilities</b>			<u>174,401</u>		<u>94,903</u>
<b>Income funds</b>					
Restricted funds	13		55,727		401
Unrestricted funds			118,674		94,502
			<u>174,401</u>		<u>94,903</u>

The financial statements were approved by the Trustees on 16 February 2022



K Nicolson  
Trustee



N Hogmo  
Trustee

# MIND YOUR HEAD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 JULY 2021**

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### **1 Accounting policies**

#### **Charity information**

Mind Your Head is a unincorporated charity.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 £.

#### **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 foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Property, plant and equipment

Property, plant and equipment 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% reducing balance
Computers	25% reducing balance

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 Impairment of non-current 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).

##### 1.8 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.

##### 1.9 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.

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables 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 trade and other payables 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 payables 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 payables 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.

#### **1.10 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.

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	13,279	-	13,279	29,363
Grants	10,000	207,102	217,102	114,649
	<u>23,279</u>	<u>207,102</u>	<u>230,381</u>	<u>144,012</u>

### 4 Charitable activities

	Charitable Income	Charitable Income
	2021	2020
	£	£
Client support	2,259	4,699
Other income	300	150
	<u>2,559</u>	<u>4,849</u>

### 5 Other trading activities

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising events	<u>15,522</u>	<u>-</u>

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Staff costs	145,146	121,738
Depreciation and impairment	904	846
Rent	1,048	1,026
Insurance	2,371	899
Telephone	-	308
Office costs	6,831	3,738
Advertising	573	7
Sundry	-	458
Promotional material	-	983
Website	228	3,996
Travel	1,224	1,179
Training	754	126
Support services	966	1,098
Fun run 2019	-	100
Feel good bags	8,366	7,070
	<u>168,411</u>	<u>143,572</u>
Share of governance costs (see note 7)	555	522
	<u>168,966</u>	<u>144,094</u>
<b>Analysis by fund</b>		
Unrestricted funds	10,501	134,827
Restricted funds	158,465	9,267
	<u>168,966</u>	<u>144,094</u>



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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examiners fee	-	540	540	-	480	480
AGM Costs	-	15	15	-	42	42
	<u>-</u>	<u>555</u>	<u>555</u>	<u>-</u>	<u>522</u>	<u>522</u>
Analysed between Charitable activities	-	555	555	-	522	522
	<u>-</u>	<u>555</u>	<u>555</u>	<u>-</u>	<u>522</u>	<u>522</u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>7</u>	<u>6</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	134,778	119,682
Social security costs	4,247	(3,502)
Other pension costs	6,121	5,558
	<u>145,146</u>	<u>121,738</u>

There were no employees whose annual remuneration was more than £60,000.

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 10 Property, plant and equipment

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 August 2020	983	5,189	6,172
Additions	612	469	1,081
At 31 July 2021	<u>1,595</u>	<u>5,658</u>	<u>7,253</u>
<b>Depreciation and impairment</b>			
At 1 August 2020	556	3,078	3,634
Depreciation charged in the year	260	645	905
At 31 July 2021	<u>816</u>	<u>3,723</u>	<u>4,539</u>
<b>Carrying amount</b>			
At 31 July 2021	<u>779</u>	<u>1,935</u>	<u>2,714</u>
At 31 July 2020	<u>428</u>	<u>2,110</u>	<u>2,538</u>

### 11 Trade and other receivables

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	2,044	141
Prepayments and accrued income	-	15,224
	<u>2,044</u>	<u>15,365</u>

### 12 Current liabilities

	2021	2020
	£	£
Other taxation and social security	-	1,324
Trade payables	3,144	451
Other payables	1,500	-
Accruals and deferred income	480	480
	<u>5,124</u>	<u>2,255</u>

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Incoming resources £	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Wellness Fund	-	-	136,000	(114,172)	-	21,828
SCT Core Fund	-	-	15,740	(22,823)	7,083	-
Wellbeing 1000 Fund	-	-	37,271	(14,513)	-	22,758
SIC YC Fund	-	-	18,091	(6,950)	-	11,141
Robina Goodlad Memorial Trust	-	402	-	-	(402)	-
	<u>-</u>	<u>402</u>	<u>207,102</u>	<u>(158,458)</u>	<u>6,681</u>	<u>55,727</u>

### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 July 2021 are represented by:						
Property, plant and equipment	2,714	-	2,714	2,369	169	2,538
Current assets/(liabilities)	115,960	55,727	171,687	92,133	232	92,365
	<u>118,674</u>	<u>55,727</u>	<u>174,401</u>	<u>94,502</u>	<u>401</u>	<u>94,903</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

