

Charity registration number SC0475357 (Scotland)

MIND YOUR HEAD SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

MIND YOUR HEAD SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Walterson S Stove S Menary A Guthrie R Stock J Saunders H Mcclelland J Nicolson	(Appointed 27 February 2023) (Appointed 29 May 2023) (Appointed 5 December 2023) (Appointed 5 December 2023) (Appointed 5 December 2023) (Appointed 14 November 2023)
-----------------	--	--

Charity number (Scotland)	SC0475357
----------------------------------	-----------

Principal address	Market House 14 Market Street Lerwick Shetland Scotland ZE1 0JP
--------------------------	--

Independent examiner	Thyme Tax & Accountancy Limited 36 Angusfield Avenue Aberdeen Aberdeenshire United Kingdom AB15 6AQ
-----------------------------	--

MIND YOUR HEAD SCIO

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 17

MIND YOUR HEAD SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their annual report and financial statements for the year ended 31 July 2023.

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

Objectives and activities

Objectives and activities

We want Shetland to be a place where mental health is supported positively in the community.

Aims

- To deliver mental health support services across Shetland.
- To research and respond to mental health and associated needs within the community
- To work in partnership with existing organisations to further the aims of the charity.
- To raise mental health and wellbeing awareness in Shetland.

Objectives

- Deliver an informed annual programme of awareness raising activities throughout Shetland which explore and improve understanding of mental health and wellbeing in the community
- Improve access to support and information relating to mental health and wellbeing
- 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:

- To relieve those in need by reason of mental ill-health by
- Facilitating support for young people and adults experiencing mental ill-health
- Supporting people who care for others affected by mental ill-health
- To promote equality & diversity by
- Reducing the stigma of mental health
- Improving awareness and help 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 SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Significant Activities

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

- To secure further funding for the children and young people service-Well Youth.
- 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.

The Trustees have paid due regard to guidance issued by the Scottish Charity Regulator (OSCR) in deciding what activities the Charity should undertake.

Achievements and performance

Wellness Programme and Wellness Together Programme

The service continues to be in high demand. Due to a reduction in funding, our staffing hours have almost halved and this service is running similarly to the Well Youth service. We have three part-time staff when in the past we have had full-time staff but the current staff we have would only want part-time hours and due to the nature of the job it can sometimes become overwhelming working with clients all day.

In this last year, we have supported 84 number of clients

Wellbeing 1000

We are in Year 3 of our pilot project delivering low-level support to parents with children 0-2.5 years and we have managed to secure another year of funding from the Charles Gordon foundation taking us up to the end of February 2025.

The regular drop-in group we run at Islesburgh is still popular and we are looking into running an extra group that may be predominantly for babies.

In this last year, we have supported 10 children under 2.5 years old.

Self-Directed Support

This service since last November has reduced its hours considerably due to a couple of clients moving into residential care. We do however still have regular clients and are in discussions with the local authority about a service level agreement with them which would help them and us in terms of budgeting and staffing requirements.

Well youth

In March 2023, we secured a further years funding from the Shetland Islands Council and Shetland Alcohol and Drug partnership. We have recently amended the working hours of the Practitioners as we have developed a good working relationship with schools across the isles so are now more able to see students during school time. This has made a significant improvement for staff working in this service in terms of their work/life balance.

In this last year, we have supported 44 clients age 10-25 years old. 16 –18 years old are our highest demographic, followed closely by 19 – 25 year olds.

The gender split of referrals so far have been 66% female, 27% male, 5% prefer not to say and 2% transgender.

MIND YOUR HEAD SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Charitable Activities

- We attended the pride event and have had a stall at most of the agricultural shows.
- We have worked with the Farm Safety Foundation again this year 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.

Fundraising Activities

Mind Your Head raised £11,332 this year, which was raised by fundraising over the year and charitable donations.

We ran a campaign called 'A pound a head for Mind Your Head' which was aimed at getting people to regularly donate £1 a month with the hope that a significant amount of people would sign up and it was a way of generating regular donations that we could rely on. For this campaign to be successful we needed lots of people to sign up, unfortunately we only had 9 people but it has brought in over the last year £220.

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 2023 was £134,356 of which £132,831 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Actual 3 month cash payments totalled £79,224. 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).

MIND YOUR HEAD SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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

G Downing	(Resigned 18 April 2023)
N Hogmo	(Resigned 7 February 2023)
L Baillie	(Resigned 26 June 2023)
K Harrison	(Resigned 3 July 2023)
C Walterson	
S Stove	
M Boast	(Resigned 29 September 2023)
M Hughson	(Resigned 14 August 2023)
S Menary	(Appointed 27 February 2023)
A Guthrie	(Appointed 29 May 2023)
J McShane	(Appointed 11 August 2023 and resigned 11 August 2023)
R Stock	(Appointed 5 December 2023)
J Saunders	(Appointed 5 December 2023)
H McClelland	(Appointed 5 December 2023)
J Nicolson	(Appointed 14 November 2023)

Management Committee

S Stove -Chair -appointed 04.09.23
K Karrison - Chair - resigned 04.09.23
C Walterson- Treasurer
M Hughson - Secretary - resigned 04.09.23
S Menary - Secretary - appointed 04.09.23

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.

S Stove
Trustee



15 January 2024

MIND YOUR HEAD SCIO

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

I report on the financial statements of the Charity for the year ended 31 July 2023, which are set out on pages 6 to 17.

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.

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 FCCA (non-practicing)
Thyme Tax & Accountancy Limited
36 Angusfield Avenue
Aberdeen
Aberdeenshire
AB15 6AQ
United Kingdom

Dated: 15 January 2024

MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	11,333	263,721	275,054	13,938	281,252	295,190
Charitable activities	4	53,401	56,558	109,959	60,216	-	60,216
Total income		64,734	320,279	385,013	74,154	281,252	355,406
Expenditure on:							
Charitable activities	5	43,865	273,032	316,897	53,919	245,047	298,966
Net incoming resources before transfers		20,869	47,247	68,116	20,235	36,205	56,440
Gross transfers between funds		(10,196)	10,196	-	(15,227)	15,227	-
Net income for the year/ Net movement in funds		10,673	57,443	68,116	5,008	51,432	56,440
Fund balances at 1 August 2022		123,683	107,158	230,841	118,675	55,726	174,401
Fund balances at 31 July 2023		134,356	164,601	298,957	123,683	107,158	230,841

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

All income and expenditure derive from continuing activities.

MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	10		1,525		2,034
Current assets					
Trade and other receivables	11	5,310		8,505	
Cash at bank and in hand		298,769		227,711	
		<u>304,079</u>		<u>236,216</u>	
Current liabilities	12	(6,647)		(7,409)	
Net current assets			297,432		228,807
Total assets less current liabilities			<u>298,957</u>		<u>230,841</u>
Income funds					
Restricted funds	13		164,601		107,158
Unrestricted funds			134,356		123,683
			<u>298,957</u>		<u>230,841</u>

The financial statements were approved by the Trustees on 15 January 2024



C Walterson
Trustee

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

Mind Your Head is a SCIO (Scottish Charitable Incorporated Organisation) SC0475357.

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.

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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.

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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.

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	11,333	35,697	47,030	13,938	16,000	29,938
Grants	-	228,024	228,024	-	265,252	265,252
	<u>11,333</u>	<u>263,721</u>	<u>275,054</u>	<u>13,938</u>	<u>281,252</u>	<u>295,190</u>
Grants receivable for core activities	-	47,168	47,168	-	50,000	50,000
National Lottery community Fund	-	38,450	38,450	-	75,950	75,950
Shetland Charitable Trust	-	107,294	107,294	-	390	390
SIC Youth Services	-	25,612	25,612	-	28,232	28,232
Charles Gordon Foundation	-	3,000	3,000	-	3,000	3,000
Farm Saftey Foundation	-	-	-	-	96,682	96,682
SIC Children & Young People	-	-	-	-	6,448	6,448
Community Connections	-	-	-	-	4,550	4,550
Keeping Well	-	1,500	1,500	-	-	-
Tesco	-	5,000	5,000	-	-	-
Voluntary Action Shetland	-	228,024	228,024	-	265,252	265,252
	<u>-</u>	<u>228,024</u>	<u>228,024</u>	<u>-</u>	<u>265,252</u>	<u>265,252</u>

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Client support	53,367	58,757
Other income	56,592	1,459
	<u>109,959</u>	<u>60,216</u>
Analysis by fund		
Unrestricted funds	53,401	60,216
Restricted funds	56,558	-
	<u>109,959</u>	<u>60,216</u>

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

5 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Staff costs	263,941	250,030
Depreciation and impairment	508	680
Rent	1,114	960
Insurance	3,937	2,323
Telephone	750	618
Office costs	12,898	11,076
Advertising	1,003	1,721
Sundry	647	378
Website	336	228
Travel	6,092	5,487
Training	1,322	512
Support services	12,577	9,795
Feel good bags	1,078	4,088
Gratia payment	1,500	-
	<u>307,703</u>	<u>287,896</u>
Share of governance costs (see note 6)	9,194	11,070
	<u>316,897</u>	<u>298,966</u>
Analysis by fund		
Unrestricted funds	43,865	53,919
Restricted funds	273,032	245,047
	<u>316,897</u>	<u>298,966</u>

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

6 Support costs	Support costs	Governance costs	2023	2022
	£	£	£	£
Independent examiners fee	-	552	552	600
AGM Costs	-	15	15	20
HR costs	-	6,414	6,414	450
Legal fees	-	2,213	2,213	10,000
	<u>-</u>	<u>9,194</u>	<u>9,194</u>	<u>11,070</u>
Analysed between Charitable activities	<u>-</u>	<u>9,194</u>	<u>9,194</u>	<u>11,070</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>15</u>	<u>16</u>
Employment costs	2023	2022
	£	£
Wages and salaries	241,515	227,373
Social security costs	10,377	12,127
Other pension costs	12,049	10,530
	<u>263,941</u>	<u>250,030</u>

The charity considers its key management personnel to comprise of chief executive officer. The total employment benefits of the key management personnel was £47,741 (2022: £46,350). No employee had emoluments of more than £60,000 during either the current or previous year.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

10 Property, plant and equipment	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 August 2022	1,595	5,657	7,252
At 31 July 2023	1,595	5,657	7,252
Depreciation and impairment			
At 1 August 2022	1,010	4,209	5,219
Depreciation charged in the year	146	362	508
At 31 July 2023	1,156	4,571	5,727
Carrying amount			
At 31 July 2023	439	1,086	1,525
At 31 July 2022	585	1,449	2,034
11 Trade and other receivables		2023	2022
Amounts falling due within one year:		£	£
Trade receivables		5,310	8,505
12 Current liabilities		2023	2022
		£	£
Other taxation and social security		-	1,613
Trade payables		1,338	3,135
Other payables		1,829	2,121
Accruals and deferred income		3,480	540
		6,647	7,409

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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				
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2023 £
Wellness Fund	21,828	129,700	(131,140)	-	20,388	121,286	(105,774)	-	35,900
SCT Core Fund	-	15,250	(30,477)	15,227	-	7,750	(17,946)	10,196	-
Wellbeing 1000 Fund	22,758	28,232	(28,219)	-	22,771	25,612	(32,324)	-	16,059
SIC VC Fund	11,140	390	(10,844)	-	686	-	(686)	-	-
Children & Young Person Fund	-	96,682	(41,787)	-	54,895	110,459	(96,803)	-	68,551
Keeping Well Fund	-	4,550	(2,430)	-	2,120	-	(2,120)	-	-
Shetland Community Connections Fund	-	6,448	(150)	-	6,298	-	(6,298)	-	-
DBI Fund	-	-	-	-	-	53,392	(9,301)	-	44,091
CYP Fund	-	-	-	-	-	1,780	(1,780)	-	-
	402	281,252	(245,047)	15,227	107,158	320,279	(273,032)	10,196	164,601

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 July 2023 are represented by:						
Property, plant and equipment	1,525	-	1,525	2,034	-	2,034
Current assets/(liabilities)	132,831	164,601	297,432	121,649	107,158	228,807
	<u>134,356</u>	<u>164,601</u>	<u>298,957</u>	<u>123,683</u>	<u>107,158</u>	<u>230,841</u>

15 Related party transactions

A trustee gave a donation of £10: 2023 (nil:2022).