

**REGISTERED CHARITY NUMBER: SC038381**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2016  
for  
Mind Your Head

**Mind Your Head**

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for the Year Ended 31 March 2016**

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## Mind Your Head

### Report of the Trustees for the Year Ended 31 March 2016

The trustees present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC038381

#### **Principal address**

Market House  
14 Market Street  
Lerwick  
Shetland  
ZE1 0JP

#### **Trustees**

Miss S Manson  
Miss N Halcrow  
Ms E Perring  
A Wishart

Secretary

#### **Independent examiner**

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

#### **Management Committee**

Ms S Manson (Chair)  
Mr A Wishart (Vice) - resigned 16/11/15  
Miss N Halcrow (Treasurer)  
Miss E Perring (Secretary)  
Ms W Stewart - resigned 22/04/15  
Mr Michael Stout - resigned 16/11/15  
Mr Peter Jack  
Mr Darren Blance - resigned 06/07/15  
Mr E Burgess - resigned 22/02/15  
Miss E Burgess - resigned 16/11/15  
Mrs V Nicolson  
Mrs G Gover  
Mrs K Wiseman - appointed 16/11/15  
Mrs W Hatrick - appointed 16/11/15  
Ms Z Hardwick - appointed 16/11/15 - resigned 21/03/16  
Mr Stuart Wadley - appointed 16/11/15

## Mind Your Head

### Report of the Trustees for the Year Ended 31 March 2016

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Advisers to the Management Committee**

Miss K Smith (NHS/Choose Life)

Ms W Borrill (SIC) - resigned 08/03/16

Mr Allan Wishart - appointed 16/11/15

#### **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 early 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.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## Mind Your Head

### Report of the Trustees for the Year Ended 31 March 2016

#### **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.

##### Significant activities

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

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

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.

## Mind Your Head

### Report of the Trustees for the Year Ended 31 March 2016

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Loaned out SAD lamps to the public.

Promoted the work of the 'Men's Shed' at the Skills Centre.

Took part in World Mental Health Celebrations working alongside the Samaritans and NHS Shetland.

Ran competition for people to donate friends and loved ones to receive a 'Buddy Box'.

Participated in Suicide Prevention Awareness Week targeting mechanics.

Conducted a six month research programme identifying gaps in provision for mental health services and designed a support service to fill the gap.

##### **Fundraising activities**

The 10th Anniversary Fun Run saw once again in excess of 600 participants which had no sponsor for this year.

We received £15,269 in unrestricted voluntary donations.

##### **Education**

As part of Suicide Prevention Awareness Week presented a suicide talk to schools across the isles.

Participated in the Youth Philanthropy Initiative and secured £6,000 funding as a result.

##### **Other**

Attended the mental health partnership and mental health forum.

Secured £8,700 funding from the Big Lottery Investing in Ideas Scheme.

Our social media presence has seen a huge increase in people reached and shares of our posts.

Had great representation amongst all media forums within Shetland.

Responded to 41 contacts via our website and telephone.

##### **Staffing**

Jacqui Clark left the organisation in October 2015 and Anouska Civico was appointed as Project Manager. Anouska was previously in a self employed position developing adult support services. She increased her hours from 17.5 to 22 hrs per week.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Committee are pleased to report that Mind Your Head have £44,873 of reserves held. Of this amount £473 was represented by Fixed Assets. The remaining £44,400 included £10,679 of restricted funds, meaning that there was a total of £33,721 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.

Approved by order of the board of trustees on 26 September 2016 and signed on its behalf by:



Miss N Halcrow - Trustee

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

I report on the accounts for the year ended 31 March 2016 set out on pages six to eleven.

**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

26 September 2016

## Mind Your Head

### Statement of Financial Activities for the Year Ended 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		15,269	15,693	30,962	27,735
Activities for generating funds	2	5,816	-	5,816	12,690
Investment income	3	119	-	119	283
<b>Total incoming resources</b>		<b>21,204</b>	<b>15,693</b>	<b>36,897</b>	<b>40,708</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	4	16	-	16	-
Fundraising trading: cost of goods sold and other costs		3,311	-	3,311	7,292
<b>Charitable activities</b>					
Mind Your Head		24,122	13,745	37,867	57,486
Governance costs		12	600	612	657
Other resources expended		32	131	163	212
<b>Total resources expended</b>		<b>27,493</b>	<b>14,476</b>	<b>41,969</b>	<b>65,647</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(6,289)	1,217	(5,072)	(24,939)
Gross transfers between funds	9	(432)	432	-	-
Net incoming/(outgoing) resources		(6,721)	1,649	(5,072)	(24,939)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		40,915	9,030	49,945	74,884
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,194</b>	<b>10,679</b>	<b>44,873</b>	<b>49,945</b>

The notes form part of these financial statements



Mind Your Head

Balance Sheet  
At 31 March 2016

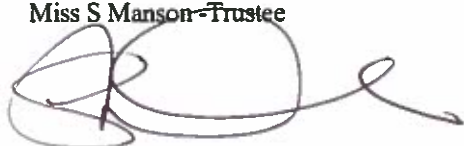
	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	81	392	473	637
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		34,321	10,287	44,608	49,365
<b>CREDITORS</b>					
Amounts falling due within one year	8	(208)	-	(208)	(57)
<b>NET CURRENT ASSETS</b>		<u>34,113</u>	<u>10,287</u>	<u>44,400</u>	<u>49,308</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,194</u>	<u>10,679</u>	<u>44,873</u>	<u>49,945</u>
<b>NET ASSETS</b>		<u><u>34,194</u></u>	<u><u>10,679</u></u>	<u><u>44,873</u></u>	<u><u>49,945</u></u>
<b>FUNDS</b>	9				
Unrestricted funds				34,194	40,915
Restricted funds				<u>10,679</u>	<u>9,030</u>
<b>TOTAL FUNDS</b>				<u><u>44,873</u></u>	<u><u>49,945</u></u>

The financial statements were approved by the Board of Trustees on 26 September 2016 and were signed on its behalf by:

Miss N Halcrow -Trustee



Miss S Manson -Trustee



## Mind Your Head

### Notes to the Financial Statements for the Year Ended 31 March 2016

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	31.3.16	31.3.15
	£	£
Fun Run - Registration Fees	4,095	4,802
Fun Run - Sponsorship	-	4,186
Fun Run - Teas	1,222	1,120
Fun Run - Bairns Activities	139	-
Merchandise sold at events	98	180
Fun Run - Reg Fees 2013/14	-	2,402
Fun run -donations	262	-
	<u>5,816</u>	<u>12,690</u>

#### 3. INVESTMENT INCOME

	31.3.16	31.3.15
	£	£
Deposit account interest	119	283
	<u>119</u>	<u>283</u>

**Mind Your Head**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**4. COSTS OF GENERATING VOLUNTARY INCOME**

	31.3.16	31.3.15
	£	£
Support costs	16	-
	<u>16</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015 .

**Trustees' expenses**

	31.3.16	31.3.15
	£	£
Trustees' expenses	16	-
	<u>16</u>	<u>-</u>

**6. STAFF COSTS**

	31.3.16	31.3.15
	£	£
Wages and salaries	19,330	31,408
Social security costs	-	229
	<u>19,330</u>	<u>31,637</u>

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

	31.3.16	31.3.15
Team Leader	-	1
Project Worker	-	1
Project Manager	1	-
	<u>1</u>	<u>2</u>

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

**Mind Your Head**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2015 and 31 March 2016	350	2,104	2,454
<b>DEPRECIATION</b>			
At 1 April 2015	263	1,554	1,817
Charge for year	22	142	164
At 31 March 2016	285	1,696	1,981
<b>NET BOOK VALUE</b>			
At 31 March 2016	65	408	473
At 31 March 2015	87	550	637

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

	31.3.16 £	31.3.15 £
Taxation and social security	208	57

**9. MOVEMENT IN FUNDS**

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
<b>Unrestricted funds</b>				
General fund	40,915	(6,289)	(432)	34,194
<b>Restricted funds</b>				
Robina Goodland Memorial Trust	755	(131)	-	624
Santander Funding	5,000	(5,271)	271	-
Junior Jarl Squad	1,010	-	-	1,010
In Memory of Vaila	2,265	(2,426)	161	-
Youth Philanthropy Initiative	-	6,000	-	6,000
Big Lottery	-	3,045	-	3,045
	9,030	1,217	432	10,679
<b>TOTAL FUNDS</b>	49,945	(5,072)	-	44,873

Mind Your Head

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,204	(27,493)	(6,289)
<b>Restricted funds</b>			
Accountant Fund	600	(600)	-
In Memory of Vaila	-	(2,426)	(2,426)
Youth Philanthropy Initiative	6,000	-	6,000
Big Lottery	8,700	(5,655)	3,045
Insurance donation	393	(393)	-
Robina Goodland Memorial Trust	-	(131)	(131)
Santander Funding	-	(5,271)	(5,271)
	<u>15,693</u>	<u>(14,476)</u>	<u>1,217</u>
<b>TOTAL FUNDS</b>	<u><u>36,897</u></u>	<u><u>(41,969)</u></u>	<u><u>(5,072)</u></u>

## Mind Your Head

### Detailed Statement of Financial Activities for the Year Ended 31 March 2016

	31.3.16	31.3.15
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	16,262	27,735
Grants	14,700	-
	<hr/>	<hr/>
	30,962	27,735
<b>Activities for generating funds</b>		
Fun Run - Registration Fees	4,095	4,802
Fun Run - Sponsorship	-	4,186
Fun Run - Teas	1,222	1,120
Fun Run - Bairns Activities	139	-
Merchandise sold at events	98	180
Fun Run - Reg Fees 2013/14	-	2,402
Fun run -donations	262	-
	<hr/>	<hr/>
	5,816	12,690
<b>Investment income</b>		
Deposit account interest	119	283
	<hr/>	<hr/>
<b>Total incoming resources</b>	36,897	40,708
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fun Run - Advertising	937	873
Fun Run - Sunday Teas	127	187
Just giving fees	-	18
Fun Run - T Shirts	1,923	3,763
Fun Run - Hall hire	229	-
Collaborations	-	975
Proactive	-	394
Minders	-	898
Fun Run - Support	-	184
Fundraising costs	95	-
	<hr/>	<hr/>
	3,311	7,292
<b>Charitable activities</b>		
Wages	19,330	31,408
Social security	-	229
Rent Of Offices	-	10,994
Insurance	393	393
ICT and stationery	838	457
Sundries	25	401
Promotional Material	3,134	855
Website	187	213
Sponsorship	-	750
Carried forward	23,907	45,700

This page does not form part of the statutory financial statements

Mind Your Head

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016

	31.3.16	31.3.15
	£	£
<b>Charitable activities</b>		
Brought forward	23,907	45,700
Payroll Costs	660	600
Employee Expenses	82	521
Training	-	3,778
Survey Costs	-	2,670
Supervision & development	-	101
Donations	-	400
Support service costs	7,606	3,590
Awareness & community	335	-
Santander Project	5,271	-
	<u>37,861</u>	<u>57,360</u>
<b>Governance costs</b>		
Accountancy	600	600
AGM	12	57
	<u>612</u>	<u>657</u>
<b>Other resources expended</b>		
Fixtures and fittings	22	29
Computer equipment	141	183
	<u>163</u>	<u>212</u>
<b>Support costs</b>		
<b>Management</b>		
Trustees' expenses	16	-
<b>Finance</b>		
Bank charges	6	126
	<u>22</u>	<u>126</u>
<b>Total resources expended</b>	<u>41,969</u>	<u>65,647</u>
<b>Net expenditure</b>	<u>(5,072)</u>	<u>(24,939)</u>

