

REGISTERED CHARITY NUMBER: SC038381

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
for
Mind Your Head

Mind Your Head

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for the Year Ended 31 March 2017

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Mind Your Head

Report of the Trustees for the Year Ended 31 March 2017

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

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Outcomes

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

Objectives

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

Purposes

The organisation's purposes are:

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

Principles

1. To be realistic
2. To be sustainable

Powers

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

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

Mind Your Head

Report of the Trustees for the Year Ended 31 March 2017

OBJECTIVES AND ACTIVITIES

Significant activities

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

To 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.

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Loaned out SAD lamps to the public.

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

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

Fundraising activities

The 11th Fun Run was sponsored by D.I.T.T. over 500 people participated in the event.

We received £15,269 in unrestricted voluntary donations.

Education

Participated in the Youth Philanthropy Initiative.

Worked alongside a Brae High school pupil developing a campaign aimed at young people.

Other

Attended the mental health forum.

Responded to over 50 contacts via our website and telephone.

Launched three films featuring local men telling their story and experiences of mental ill health. Laurence's story was the first to be launched and has had over 6,000 views.

The three films were shortlisted for the Healthshare award.

Sponsored the Shetland Reserve league 2017 season.

Successful in application to the Co-op local community fund for funding towards Grubby Hut sessions.

Showed our films in Mareel as part of World mental Health Day.

Secured Big Lottery funding of £149,235 to enable the launch of the new support service later in 2017.

Mind Your Head

Report of the Trustees for the Year Ended 31 March 2017

FINANCIAL REVIEW

Reserves policy

The Committee are pleased to report that Mind Your Head have £32,789 of reserves held. Of this amount £724 was represented by Fixed Assets. The remaining £32,065 included £7,536 of restricted funds, meaning that there was a total of £24,529 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

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

Organisational structure

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038381

Principal address

Market House
14 Market Street
Lerwick
Shetland
ZE1 0JP

Trustees

K Wiseman		
G Gover		
Ms E Perring	Secretary	- appointed 26.9.16
Miss N Halcrow		
Miss S Manson		- resigned 26.9.16
S Thomas		- appointed 26.9.16
P Nadin		- appointed 26.9.16
G Howell		- appointed 26.9.16
K Nicolson		- appointed 26.9.16

Independent examiner

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

Mind Your Head

Report of the Trustees
for the Year Ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee

Mrs Katrina Wiseman (Chair)
Mrs Gillian Gover (Vice Chair)
Miss N Halcrow (Treasurer)
Miss E Perring (Secretary)
Mrs V Nicolson - resigned - 25/05/16
Mrs W Hatrick - resigned - 21/03/16
Mr Stuart Wadley - resigned - 22/03/16
Sheila Thomas - appointed - 26/09/16
Paul Nadin - appointed - 26/09/16
Graeme Howell - appointed 26/09/16
Kirsten Nicolson - appointed 26/09/16
Shona Manson - resigned 26/09/16

Advisers to the Management Committee

Miss K Smith (NHS/Choose Life)
Mr Allan Wishart

Approved by order of the board of trustees on 15 October 2017 and signed on its behalf by:



K Wiseman - Trustee

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

I report on the accounts for the year ended 31 March 2017 set out on pages six to fourteen.

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

15 October 2017

Mind Your Head

Statement of Financial Activities
for the Year Ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,143	2,803	15,946	30,962
Other trading activities	2	10,130	-	10,130	5,816
Investment income	3	15	-	15	119
Total		<u>23,288</u>	<u>2,803</u>	<u>26,091</u>	<u>36,897</u>
EXPENDITURE ON					
Raising funds	4	6,389	610	6,999	3,939
Charitable activities					
Mind Your Head		25,397	5,538	30,935	37,867
Other		145	98	241	163
Total		<u>31,929</u>	<u>6,246</u>	<u>38,175</u>	<u>41,969</u>
NET INCOME/(EXPENDITURE)		<u>(8,641)</u>	<u>(3,443)</u>	<u>(12,084)</u>	<u>(5,072)</u>
Transfers between funds	10	(300)	300	-	-
Net movement in funds		<u>(8,941)</u>	<u>(3,143)</u>	<u>(12,084)</u>	<u>(5,072)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		34,194	10,679	44,873	49,945
TOTAL FUNDS CARRIED FORWARD		<u>25,253</u>	<u>7,536</u>	<u>32,789</u>	<u>44,873</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Mind Your Head

Balance Sheet
At 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
FIXED ASSETS					
Tangible assets	8	430	294	724	473
CURRENT ASSETS					
Cash at bank and in hand		24,915	7,242	32,157	44,608
CREDITORS					
Amounts falling due within one year	9	(92)	-	(92)	(208)
NET CURRENT ASSETS		<u>24,823</u>	<u>7,242</u>	<u>32,065</u>	<u>44,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,253</u>	<u>7,536</u>	<u>32,789</u>	<u>44,873</u>
NET ASSETS		<u><u>25,253</u></u>	<u><u>7,536</u></u>	<u><u>32,789</u></u>	<u><u>44,873</u></u>
FUNDS	10				
Unrestricted funds				25,253	34,194
Restricted funds				7,536	10,679
TOTAL FUNDS				<u><u>32,789</u></u>	<u><u>44,873</u></u>

The financial statements were approved by the Board of Trustees on 15 October 2017 and were signed on its behalf by:



K Wiseman -Trustee



K Nicolson -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	31.3.17	31.3.16
	£	£
Fun Run - Registration Fees	4,227	4,095
Fun Run - Teas	1,311	1,222
Fun Run - Bairs Activities	98	139
Merchandise sold at events	790	98
Fun run -donations	3,643	262
Fun run - photo	61	-
	<u>10,130</u>	<u>5,816</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

3. INVESTMENT INCOME

	31.3.17	31.3.16
	£	£
Deposit account interest	15	119
	<u>15</u>	<u>119</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.17	31.3.16
	£	£
Support costs	690	628
	<u>690</u>	<u>628</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

	31.3.17	31.3.16
	£	£
Trustees' expenses	67	16
	<u>67</u>	<u>16</u>

6. STAFF COSTS

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

	31.3.17	31.3.16
	1	1
Project Manager	<u>1</u>	<u>1</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,269	15,693	30,962
Other trading activities	5,816	-	5,816
Investment income	119	-	119
Total	<u>21,204</u>	<u>15,693</u>	<u>36,897</u>
EXPENDITURE ON			
Raising funds	3,339	600	3,939
Charitable activities			
Mind Your Head	24,122	13,745	37,867
Other	32	131	163
Total	<u>27,493</u>	<u>14,476</u>	<u>41,969</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(6,289)	1,217	(5,072)
Transfers between funds	(432)	432	-
Net movement in funds	(6,721)	1,649	(5,072)
RECONCILIATION OF FUNDS			
Total funds brought forward	40,915	9,030	49,945
TOTAL FUNDS CARRIED FORWARD	<u>34,194</u>	<u>10,679</u>	<u>44,873</u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2016	350	2,104	2,454
Additions	-	492	492
At 31 March 2017	<u>350</u>	<u>2,596</u>	<u>2,946</u>
DEPRECIATION			
At 1 April 2016	285	1,696	1,981
Charge for year	16	225	241
At 31 March 2017	<u>301</u>	<u>1,921</u>	<u>2,222</u>
NET BOOK VALUE			
At 31 March 2017	<u>49</u>	<u>675</u>	<u>724</u>
At 31 March 2016	<u>65</u>	<u>408</u>	<u>473</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade creditors	50	-
Taxation and social security	42	208
	<u>92</u>	<u>208</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

10. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted funds				
General fund	34,194	(8,641)	(300)	25,253
Restricted funds				
Robina Goodland Memorial Trust	624	(98)	-	526
Junior Jarl Squad	1,010	-	-	1,010
Youth Philanthropy Initiative	6,000	-	-	6,000
Big Lottery	3,045	(3,045)	-	-
Grubby Hut Fund	-	(300)	300	-
	<u>10,679</u>	<u>(3,443)</u>	<u>300</u>	<u>7,536</u>
TOTAL FUNDS	<u>44,873</u>	<u>(12,084)</u>	<u>-</u>	<u>32,789</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,288	(31,929)	(8,641)
Restricted funds			
Accountant Fund	610	(610)	-
Big Lottery	-	(3,045)	(3,045)
Insurance donation	393	(393)	-
Grubby Hut Fund	1,800	(2,100)	(300)
Robina Goodland Memorial Trust	-	(98)	(98)
	<u>2,803</u>	<u>(6,246)</u>	<u>(3,443)</u>
TOTAL FUNDS	<u>26,091</u>	<u>(38,175)</u>	<u>(12,084)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

Reconciliation of Income and Expenditure
for the Year Ended 31 March 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		30,962	-	30,962
Other trading activities		5,816	-	5,816
Investment income		119	-	119
Total		<u>36,897</u>	<u>-</u>	<u>36,897</u>
EXPENDITURE ON				
Raising funds		3,327	612	3,939
Charitable activities		37,867	-	37,867
Governance costs		612	(612)	-
Other		163	-	163
Total		<u>41,969</u>	<u>-</u>	<u>41,969</u>
NET INCOME/(EXPENDITURE)		<u>(5,072)</u>	<u>-</u>	<u>(5,072)</u>

Mind Your Head

Reconciliation of Funds

At 1 April 2015

(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
FUNDS		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>-</u>	<u>-</u>	<u>-</u>

Mind Your Head

Reconciliation of Funds
At 31 March 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		473	-	473
CURRENT ASSETS				
Cash at bank and in hand		44,608	-	44,608
CREDITORS				
Amounts falling due within one year		(208)	-	(208)
NET CURRENT ASSETS		<u>44,400</u>	<u>-</u>	<u>44,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,873</u>	<u>-</u>	<u>44,873</u>
NET ASSETS		<u>44,873</u>	<u>-</u>	<u>44,873</u>
FUNDS				
Unrestricted funds		34,194	-	34,194
Restricted funds		10,679	-	10,679
TOTAL FUNDS		<u>44,873</u>	<u>-</u>	<u>44,873</u>

Detailed Statement of Financial Activities
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,946	16,262
Grants	-	14,700
	<hr/>	<hr/>
	15,946	30,962
Other trading activities		
Fun Run - Registration Fees	4,227	4,095
Fun Run - Teas	1,311	1,222
Fun Run - Bairns Activities	98	139
Merchandise sold at events	790	98
Fun run -donations	3,643	262
Fun run - photo	61	-
	<hr/>	<hr/>
	10,130	5,816
Investment income		
Deposit account interest	15	119
	<hr/>	<hr/>
Total incoming resources	26,091	36,897
EXPENDITURE		
Other trading activities		
Fun Run - Advertising	552	937
Fun Run - Sunday Teas	209	127
Fun Run - T Shirts	2,912	1,923
Fun Run - Hall hire	-	229
Awareness & community	2,283	-
Fundraising costs	353	95
	<hr/>	<hr/>
	6,309	3,311
Charitable activities		
Wages	22,836	19,330
Pensions	187	-
Rent Of Offices	2,908	-
Insurance	393	393
ICT and stationery	702	838
Sundries	403	25
Promotional Material	-	3,134
Website	283	187
Payroll Costs	660	660
Employee Expenses	456	82
Support service costs	-	7,606
Grubby hut costs	2,100	-
Awareness & community	-	335
Santander Project	-	5,271
	<hr/>	<hr/>
	30,928	37,861

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 2017

	31.3.17 £	31.3.16 £
Other		
Fixtures and fittings	16	22
Computer equipment	225	141
	<u>241</u>	<u>163</u>
Support costs		
Management		
Trustees' expenses	67	16
Finance		
Bank charges	7	6
Governance costs		
Auditors' remuneration	610	600
AGM costs	13	12
	<u>623</u>	<u>612</u>
Total resources expended	<u>38,175</u>	<u>41,969</u>
Net expenditure	<u>(12,084)</u>	<u>(5,072)</u>

This page does not form part of the statutory financial statements