

REGISTERED CHARITY NUMBER: SC047357

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2019
for
Mind Your Head

Mind Your Head

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for the Year Ended 31 July 2019**

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Mind Your Head

Report of the Trustees for the Year Ended 31 July 2019

The trustees present their report with the financial statements of the charity for the year ended 31 July 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

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

Mind Your Head

Report of the Trustees for the Year Ended 31 July 2019

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

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

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 and in doing so successfully launch support services targeted at young people and adults
- 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
 - a) facilitating support for young people and adults experiencing mental ill-health
 - b) supporting people who care for others affected by mental ill-health
- to promote equality & diversity by
 - a) reducing the stigma of mental health
 - b) improving awareness of mental health and wellbeing

Principles

- To be realistic
- 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.
- 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.

Mind Your Head

Report of the Trustees for the Year Ended 31 July 2019

OBJECTIVES AND ACTIVITIES

Wellness Programme and Wellness Together Programme

As of the 31st July 2019 we had received 328 referrals across both services. We have seen increases at certain times of the year regarding referrals but have always maintained a steady flow and immensely proud of the fact that we support roughly the same number of male clients and female clients.

The service is widely known across Shetland and its isles and has an excellent reputation amongst professionals and people that have used it. The majority of referrals to the service are still self-referrals but over the year we have seen increases in referrals from GPs Advanced Nurse Practitioners, Health Visitors, Employers and Maternity Services to name a few.

Since the launch of the service we have received feedback form GPs who have seen a decrease in the number of patients attending their practice for a chat and reassurance around their mental health and wellbeing. We provide a much-needed service for GPs and Nurses to signpost to, and this is reflected by the many clients who state their GP recommended us.

We have worked with a varied group of people with a wide range of needs right across the Shetland Islands. An example of this would be the work we have done with families. We have seen several generations of family members access the service. We have also supported numerous couples where the husband may be receiving support for his mental health and wellbeing but his wife will be receiving support via our Wellness Together Programme to help identify ways she can support her husband but also look after herself as well.

In July we started a pilot project supporting one individual via Option 1 of Self Directed Support. If successful, we plan to take on more clients later this year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- We continue to loan out SAD lamps to the public and continue to be as popular as in recent years.
- We launched the Feel Good Bags in May 2019. These bags are free to anyone aged 16 years and over and the contents are designed to inspire self-care practice. People can nominate themselves or others.
- The Act of Kindness advent calendar took place in December and we saw an increase in local companies donating prizes for the calendar.

Fundraising activities

- Mind Your Head raised £26,293 this year which was raised by the annual Fun Run and charitable donations.
- We are currently designing a Fundraising Pack to hand out to people who are fundraising on our behalf as part of our Website and social media-marketing plan.

Children's and Young Persons Support

We conducted a six-month research project identifying any gaps in provision for children and young people in terms of mental health and wellbeing support. A report was presented to the board and we plan to apply for funding to develop these services in 2020.

FINANCIAL REVIEW

Investment policy and objectives

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

Reserves policy

The Charity's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time. The Committee have reviewed possible financial risks which may arise during the next three financial years to assist with its business and financial planning process and have identified the projected level of reserves which is required to manage these risks.

The balance held as unrestricted funds at 31 July 201 was £80,468 of which £77,809 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Actual 3 month cash payments totalled £31,110. The current level of reserves is therefore higher than is needed.

Mind Your Head

Report of the Trustees for the Year Ended 31 July 2019

FINANCIAL REVIEW

Risk Review

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document- 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).

Organisational structure

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC047357

Principal address

Market House
14 Market Street
Lerwick
Shetland
ZE1 0JP

Trustees

G Howell	
G Gover	
K Nicolson	
J Polson	
R Maclean	
G Downing	
S Stove	- appointed 26.11.18
S Thomas	- appointed 25.3.19
F Spowart	- appointed 13.3.19
P Nadin	- resigned 26.11.18
S Chapman	- resigned 26.11.18
C Ward	- resigned 1.7.19
K Wiseman	- resigned 26.11.18

Independent examiner

Wilma A Sim ACCA (Non-practicing)
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 July 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee

Mrs Kirsten Nicolson (Chair)

Mrs Gillian Gover (Vice Chair/Secretary)

Mr Ryan MacLean (Treasurer)

Approved by order of the board of trustees on 13 January 2020 and signed on its behalf by:



K Nicolson - Trustee

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

I report on the accounts for the year ended 31 July 2019 set out on pages seven 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

w sim

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

13 January 2020

Mind Your Head

Statement of Financial Activities
for the Year Ended 31 July 2019

	Not es	Unrestricted funds £	Restricted funds £	31.7.19 Total funds £	31.7.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,111	-	21,111	38,950
Charitable activities					
Mind Your Head		<u>104,641</u>	<u>5,800</u>	<u>110,441</u>	<u>109,183</u>
Total		125,752	5,800	131,552	148,133
EXPENDITURE ON					
Raising funds	2	50	-	50	-
Charitable activities					
Mind Your Head		124,149	3,228	127,377	112,619
Other		<u>241</u>	<u>20</u>	<u>261</u>	<u>246</u>
Total		124,440	3,248	127,688	112,865
NET INCOME		1,312	2,552	3,864	35,268
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>79,156</u>	<u>7,117</u>	<u>86,273</u>	<u>51,005</u>
TOTAL FUNDS CARRIED FORWARD		<u>80,468</u>	<u>9,669</u>	<u>90,137</u>	<u>86,273</u>

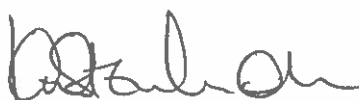
The notes form part of these financial statements

Mind Your Head

Balance Sheet
At 31 July 2019

	Not es	Unrestricted funds £	Restricted funds £	31.7.19 Total funds £	31.7.18 Total funds £
FIXED ASSETS					
Tangible assets	6	2,659	227	2,886	2,697
CURRENT ASSETS					
Debtors	7	15,028	-	15,028	11,920
Cash at bank		<u>63,909</u>	<u>9,442</u>	<u>73,351</u>	<u>72,076</u>
		78,937	9,442	88,379	83,996
CREDITORS					
Amounts falling due within one year	8	(1,128)	-	(1,128)	(420)
NET CURRENT ASSETS		<u>77,809</u>	<u>9,442</u>	<u>87,251</u>	<u>83,576</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,468</u>	<u>9,669</u>	<u>90,137</u>	<u>86,273</u>
NET ASSETS		<u>80,468</u>	<u>9,669</u>	<u>90,137</u>	<u>86,273</u>
FUNDS	9				
Unrestricted funds				80,468	79,156
Restricted funds				<u>9,669</u>	<u>7,117</u>
TOTAL FUNDS				<u>90,137</u>	<u>86,273</u>

The financial statements were approved by the Board of Trustees on 13 January 2020 and were signed on its behalf by:



K Nicolson -Trustee



R Maclean -Trustee

The notes form part of these financial statements

Mind Your Head

Notes to the Financial Statements for the Year Ended 31 July 2019

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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2019 nor for the year ended 31 July 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2019 nor for the year ended 31 July 2018.

Mind Your Head

Notes to the Financial Statements - continued for the Year Ended 31 July 2019

3. STAFF COSTS

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

	31.7.19	31.7.18
Team Leader	1	-
Project Worker	-	3
Project Manager	1	1
Administration Worker	1	1
Education Worker	1	-
Wellness Practitioners	3	-
	<u>7</u>	<u>5</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,700	250	38,950
Charitable activities			
Mind Your Head	<u>106,183</u>	<u>3,000</u>	<u>109,183</u>
Total	144,883	3,250	148,133
EXPENDITURE ON			
Charitable activities			
Mind Your Head	108,997	3,622	112,619
Other	<u>223</u>	<u>23</u>	<u>246</u>
Total	109,220	3,645	112,865
NET INCOME	35,663	(395)	35,268
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>43,493</u>	<u>7,512</u>	<u>51,005</u>
TOTAL FUNDS CARRIED FORWARD	<u>79,156</u>	<u>7,117</u>	<u>86,273</u>

Mind Your Head

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2018	983	4,241	5,224
Additions	<u>-</u>	<u>450</u>	<u>450</u>
At 31 July 2019	<u>983</u>	<u>4,691</u>	<u>5,674</u>
DEPRECIATION			
At 1 August 2018	362	2,165	2,527
Charge for year	<u>51</u>	<u>210</u>	<u>261</u>
At 31 July 2019	<u>413</u>	<u>2,375</u>	<u>2,788</u>
NET BOOK VALUE			
At 31 July 2019	<u>570</u>	<u>2,316</u>	<u>2,886</u>
At 31 July 2018	<u>621</u>	<u>2,076</u>	<u>2,697</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.19 £	31.7.18 £
Trade debtors	162	-
Other debtors	<u>14,866</u>	<u>11,920</u>
	<u>15,028</u>	<u>11,920</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.19 £	31.7.18 £
Trade creditors	648	81
Taxation and social security	-	339
Other creditors	<u>480</u>	<u>-</u>
	<u>1,128</u>	<u>420</u>

Mind Your Head

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

8. MOVEMENT IN FUNDS

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
General fund	79,156	973	80,129
Restricted funds			
Robina Goodland Memorial Trust	479	(20)	459
Education Fund	<u>6,638</u>	<u>2,572</u>	<u>9,210</u>
	7,117	2,552	9,669
TOTAL FUNDS	<u>86,273</u>	<u>3,525</u>	<u>89,798</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,752	(124,440)	1,312
Restricted funds			
Education Fund	5,800	(3,228)	2,572
Robina Goodland Memorial Trust	-	(20)	(20)
	5,800	(3,248)	2,552
TOTAL FUNDS	<u>131,552</u>	<u>(127,688)</u>	<u>3,864</u>

Comparatives for movement in funds

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

Mind Your Head

Notes to the Financial Statements - continued for the Year Ended 31 July 2019

8. MOVEMENT IN FUNDS - continued

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

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.17 £	Net movement in funds £	Transfers between funds £	At 31.7.19 £
Unrestricted funds				
General fund	43,493	36,975	-	80,468
Restricted funds				
Robina Goodland Memorial Trust	502	(43)	-	459
Junior Jarl Squad	1,010	-	(1,010)	-
Youth Philanthropy Initiative	6,000	-	(6,000)	-
Education Fund	-	2,200	7,010	9,210
	<u>7,512</u>	<u>2,157</u>	<u>-</u>	<u>9,669</u>
TOTAL FUNDS	<u>51,005</u>	<u>39,132</u>	<u>-</u>	<u>90,137</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,635	(233,660)	36,975
Restricted funds			
Accountant Fund	250	(250)	-
Education Fund	8,800	(6,600)	2,200
Robina Goodland Memorial Trust	-	(43)	(43)
	<u>9,050</u>	<u>(6,893)</u>	<u>2,157</u>
TOTAL FUNDS	<u>279,685</u>	<u>(240,553)</u>	<u>39,132</u>

Mind Your Head

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2019.

Mind Your Head

Detailed Statement of Financial Activities for the Year Ended 31 July 2019

	31.7.19 £	31.7.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,111	38,950
Charitable activities		
Workshops	200	-
Client support	162	-
Grants	104,897	98,914
Fun run 2017	-	6,269
Fun run 2018	3,836	4,000
Fun run 2019	<u>1,346</u>	<u>-</u>
	<u>110,441</u>	<u>109,183</u>
Total incoming resources	131,552	148,133
EXPENDITURE		
Charitable activities		
Wages	104,051	92,730
Social security	(851)	2,413
Pensions	4,870	2,326
Rent Of Offices	1,244	2,035
Insurance	139	-
ICT and stationery	3,542	3,069
Advertising	207	217
Sundries	757	841
Promotional Material	(1,046)	834
Website	216	252
Payroll Costs	-	260
Travel costs	2,974	3,052
Training	110	206
Support service costs	4,240	2,142
Grubby hut costs	28	27
Subscriptions	20	100
Fun run 2017	-	465
Fun run 2018	3,405	1,240
Fun run 2019	292	-
Feel good bags	<u>2,699</u>	<u>-</u>
	126,897	112,209
Other		
Fixtures and fittings	51	57
Computer equipment	<u>210</u>	<u>189</u>
	261	246

This page does not form part of the statutory financial statements

Mind Your Head

Detailed Statement of Financial Activities
for the Year Ended 31 July 2019

	31.7.19	31.7.18
	£	£
Governance costs		
Auditors' remuneration	480	250
AGM costs	<u>50</u>	<u>160</u>
	<u>530</u>	<u>410</u>
Total resources expended	127,688	112,865
	<u> </u>	<u> </u>
Net income	<u>3,864</u>	<u>35,268</u>

This page does not form part of the statutory financial statements