

Scottish Charity No: SC050141

Highland Mindfulness Group SCIO

Scottish Charitable Incorporated Organisation (SCIO)

Financial Statements

For the year ended 31 May 2024

Highland Mindfulness Group SCIO

Contents of the Financial Statements *for the year ended 31 May 2024*

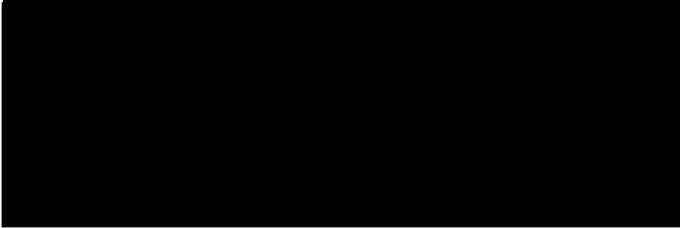
	Page
Report of the Trustees	1 - 5
Report of the Independent Examiner	6
Receipts and Payments Account	7
Statement of Balances	8
Notes to the Financial Statements	9 – 11

Highland Mindfulness Group SCIO

Report of the Trustees *for the year ended 31 May 2024*

Information

The Trustees who served during the year were:



Scottish Charity Number SC050141



Website

highlandmindfulness.co.uk

Highland Mindfulness Group SCIO

Report of the Trustees for the year ended 31 May 2024

The Trustees are pleased to present their report together with the financial statements of the Group for the year ended 31 May 2024.

Status of Charity and Governing document

Highland Mindfulness Group is a Scottish Charitable Incorporated Organisation (SCIO) and was registered with OSCR on 7 May 2020 (No. SC050141).

Trustees and Office Bearers

The trustees are listed on page 1.

As vacancies arise, the existing trustees may invite members of the charity to become trustees. Appointment and removal are in accordance with the Constitution which requires that appointment or removal is by way of a resolution passed by majority vote at a board meeting. The maximum number of trustees is six. The minimum number is three.

Suitable induction is provided for all new Trustees, making them aware of a trustee's responsibilities, the Constitution and administrative procedures. A copy of the previous year's annual report and accounts are also provided along with the OSCR booklet "Guidance and Good Practice for Charity Trustees."

Aims and charitable objectives

The objectives of the charity are to teach, promote, develop and support the use of mindfulness meditation techniques throughout the Highlands. This it will do by arranging mindfulness courses, mindfulness sessions, days of silent practice, retreats and any other relevant activities that are deemed appropriate.

Activities and achievements

The charity has continued to develop this year with the help of 3 new trustees who joined in May 2023. Largely thanks to social media and word of mouth, we had nearly 200 enquiries from people interested in joining the group, as well as, enquiries from other third sector organisations.

The charity remains keen to engage with people who are new to mindfulness by offering a regular schedule of free drop-in sessions as well as paid courses aimed at beginners. We are also committed to supporting people with their ongoing mindfulness practice by offering opportunities for developing Insight and Compassion through a variety of new courses which our facilitators have developed, as well as meditation days and retreats.

For 2023/24 we had a team of 11 trained mindfulness facilitators who delivered over 350 hours of mindfulness sessions to the general public on a pro bono basis, in addition to 10 paid courses and 2 retreats, as well as regular sessions in Inverness, in Golspie and on Zoom.

Courses

We ran the following courses with 85 attendees across a variety of levels from beginners to advanced. 6 courses for over 60 participants across a variety of levels from beginners to advanced:

- Mindfulness Based Stress Reduction course in Inverness (August-September 2023)
- Mindfulness Based Stress Reduction course in Golspie (September-November 2023)
- Mindfulness Stress Reduction course on Zoom (October-December 2023)
- Mindfulness Stress Reduction course on Zoom (May-June 2024)
- Mindfulness Based Living course (January-February 2024)
- Introduction to Insight course (March-April 2024)
- Intermediate Insight level 2 course (November 2023-January 2024)
- Advanced Insight course in Inverness and on Zoom (September -November 2023)
- Compassion course (August-October 2023)
- Kindfulness course (May-June 2024)

Beginners course feedback:

- "This is a great course to aid understanding of mindfulness and enable personal practice in life. The facilitators were helpful and well able to develop a safe environment for class members to engage and explore aspects of the course with the group. Pace and timing were good with no feeling of being rushed even though there was a lot of new information to be covered each week. The venue was perfect. The audios helpful and reinforcing practice. Cost of the course excellent."

Highland Mindfulness Group SCIO

Report of the Trustees for the year ended 31 May 2024

Activities and achievements (cont'd)

- “I became much calmer, confident, I learnt to detach from stressful situations, I have a better understanding of myself. I would highly recommend the course to anyone who is interested in mindfulness.”
- “The course gave me much better understanding what the mindfulness and meditation is. The content was brilliant, the facilitators were very engaging, sharing experiences with other people felt safe, it helped me gain better understanding and widen my perspective. It is good to know that there is no right or wrong way of experiencing meditation. We are all unique and I had a chance during the course to rediscover myself. The course helped me to become more confident and curious about myself and the world around me.”
- “I do at least one mindfulness practice a day now and use it to help with my anxiety and stress. It has been hugely beneficial. I have also used what I learned to help me try not to react so quickly (badly) - in particular in arguments with my kids.”
- “The venue was ideal and I’m very grateful to Go Golspie for fully funding the course as the cost has been what has put me off in the past.”
- “The Mindfulness Based Living course was a very good course. It was good to get the course notes and have access to the recordings. I have learnt lots of new skills and techniques that are very useful for improving my mental health.”

Kindfulness & Compassion courses feedback:

- “Has transformed my whole attitude to myself and been extremely beneficial.”
- “I have found ways to cope with stress and regular practice is helping me to feel calmer. Seeing life from a place of kindness and forgiveness has helped shift negative thoughts I had and has given me a different perspective. I really am very grateful to have had this learning experience.”
- “Can recognise my own suffering and stay with it, I realise because of compassion course the importance of this as it helps me understand others whose suffer. The inner critic for me is a problem but I come to terms with it far more easily due to the insight the course has given me.”

Insight course feedback:

- “I feel so much has changed for me for the better. So many things slotted into place like a jigsaw that has been jumbled for decades and slowly forming a less jumbled picture. The sessions let things fall into place in many areas. It has been a huge revelation and much enjoyed. I have learned at last that I am worth spending time and money and effort on. I am so grateful I have had the money to do this and that I have spent it this way. It has been a great investment in me and my future.”
- “Really enjoyed it and so much information given to help with understanding I’m not alone in feeling how I feel and that I can help change negative feelings I have.”
- “Thank you so much for your caring and your kindness. for your incredible affirmation and reassurance that what I think and feel and understand makes such good sense and can be understood and valued by others. This is so rare in my life.”

Our core Mindfulness Activities

We maintained our schedule of free sessions on Zoom six days a week throughout the year which involved 320 free drop-in sessions (approx. 222 hours) with around 50 attendees per week.

We continued our fortnightly free drop-in sessions in Inverness with over 125 attendees at 23 two-hour sessions including a significant proportion of newcomers and beginners on 2024.

We held 6 Mediation Days in various venues in Inverness with the option to join via Zoom for those unable to travel. These had 86 attendees in person and 24 on Zoom. These were delivered by our facilitators pro bono and offered on a donation basis.

In January 2024, we started running new 2-hour sessions in Golspie as “Slow down Saturdays”. The first two sessions were kindly funded by the Go Golspie Trust and the subsequent two session delivered by our facilitator pro bono and offered on a donation basis. These 4 sessions had 24 attendees.

Highland Mindfulness Group SCIO

Report of the Trustees for the year ended 31 May 2024

Activities and achievements (cont'd)

Taster Sessions

We delivered 7 free taster sessions to the general public for the Scottish Mental Health Arts Festival (October 2023) and Mental Health Awareness week (May 2024), as well as free sessions at the Belladrum music festival (August 2023) and the "StrathBetter" weekend in Strathpeffer (May 2024). We also delivered a taster session in Portmahomack (March 2024). We were invited to run taster sessions for service users at two local charities (Headway Highland and Connecting Carers) and staff at the Crofting Commission (February 2024).

Retreats

We ran a residential weekend retreat on Compassion in November 2023 for 6 participants with 2 facilitators. We also ran a 5-day CPD retreat with 9 of our facilitators (April 2024). This was the first time we introduced "Mindfulness in Action" whereby participants volunteered for domestic and gardening tasks as part of their mindfulness practice and which in turn helped the staff/volunteers at the Coach House.

Feedback from the Compassion retreat included:

- "The retreat left me feeling more committed to and confident in, my own practice and with the realisation that I can 'be with' and see what unfolds without becoming overwhelmed"
- "The facilitators were so knowledgeable and authentic. They created a safe and nurturing space - one where it also felt okay to be challenged a little. A lovely group of fellow participants"

Facilitator Team Achievements

Thanks to the generosity of our facilitators who kindly worked pro bono, we have been able to offer approximately 350 hours of mindfulness meditation sessions to the general public:

- over 320 free drop-in sessions on Zoom (approx. 222 hours)
- 23 free sessions in Inverness (46 hours)
- 3 free sessions in Golspie & Portmahomack (6 hours)
- Two 8-week Insight courses where donations were invited (32 hours)
- 5 Advanced Insight sessions in Inverness and on Zoom where donations were invited (8 hours)
- 6 meditation days where donations were accepted to cover room hire costs (33 hours)

Survey

We sent out a survey to our regular group attendees in January 2024 and had 12 responses.

Comments included:

- "Great that you use Zoom which enables long distance members of the group to participate."
- "The quality of the teaching and facilitators is of a high standard."
- "HMG has provided a wide range of meditation practices which have benefited me hugely. Being able to attend over Zoom has allowed me to get involved and join in. The experience has been life changing."
- "A wonderful space to learn and grow my practise. Lovely people and a great support network of professionals."
- "Please can you tell the morning team that their meditations have been a life saver getting me through the bereavement. They helped me reduce my anxiety, gave me hope and helped me keep perspective."
- "These are very well organised sessions with a group of very supportive, friendly and skilled facilitators."
- "It's been a long time since I have come across a mindfulness group with such calm and genuine people."
- "This is an excellent, high quality and well-organised group which provides an important service."

Highland Mindfulness Group SCIO

Report of the Trustees for the year ended 31 May 2024

Activities and achievements (cont'd)

- “On the days I meditate I often feel much calmer for the rest of the day, more in tune with my feelings and effect on others, less reactive to situations, for that I am very grateful. The sessions you offer are brilliant, I like the variety of teachers, they each have different techniques etc, which keeps the sessions fresh. Love that some of them include movement. HMG has been fabulous in helping me develop my meditation practice.”

Donations

Through donations online and in cash at our in-person sessions, we received £6,446 in donations this year including individual donations, Gift Aid and £1,000 from the Benefact Group Movement for Good Awards for unrestricted purposes. From HMRC we received £165.96 for cash donations in 2022/23, £164.58 for cash donations in 2023/24, plus £270.76 in Gift Aid on donations in 2022/23 and £373.75 on donations in 2023/24. We have several regular donors who give money online and in person which we hope is a sign of the value of the free sessions we continue to offer.

Grants

We received £1046.98 from the Co-Op Community Fund for a programme of mindfulness for health workshops to be delivered by March 2025. This work was started in the 24/25 financial year. We received £1390 from the Go Golspie Trust to fund 12 places on beginners courses for people living or working in East Sutherland, as well as a taster session and two Slow Down Saturdays in Golspie.

Website & Social Media

Our website had 22,890 page views from 6,238 visitors with nearly 99,500 downloads of the free meditation recordings. Our facilitators have uploaded 135 new recordings this year from courses and meditation days. We increased our social media presence on Facebook with 1,600 followers and produced 168 posts which had over 76,500 views.

Financial review

Results for the year

The financial statements for the year are set out on pages 7 to 11. The Receipts and Payments Account on page 7 reflects a surplus of £1,725 (2023: deficit £3,186), resulting in total funds carried forward of £7,538 (2023: £5,813). The charity Trustees seek to maintain unrestricted reserves equal to 6 months unrestricted expenditure and have met this reserve policy at the end of the year.

Approved by the Trustees on 23/01/2025 and signed on their behalf by:

Secretary

Chair

Highland Mindfulness Group SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 May 2024

I report on the financial statements of Highland Mindfulness Group for the year ended 31 May 2024 which are set out on pages 7 to 11.

Respective Responsibilities of trustees and examiner

The Group's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Group's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is our 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 our attention.

Basis of independent examiner's statements

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 Group and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

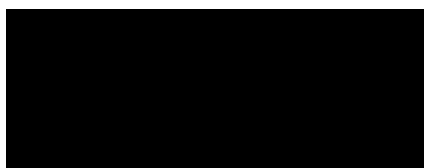
In the course of my examination, no matter has come to my attention

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 financial statements which accord with the accounting records and comply with Regulation 9 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 financial statements to be reached.



Innes & Partners Limited
Chartered Certified Accountants

9 Ardross Street
Inverness
IV3 5NN

Date27/11/2025

Highland Mindfulness Group

Receipts and Payments Accounts

For the year ended 31 May 2024

		Unrestricted		Total	Total
		General	Restricted	2024	2023
	Notes	fund	funds		
		£	£	£	£
Receipts					
Donations		6,446	7,125	13,571	13,217
Gift Aid reclaimed		975	-	975	476
Retreat		-	5,125	5,125	8,091
Grant income		-	2,437	2,437	-
Other income					
Miscellaneous		135	-	135	-
Total receipts		7,556	14,687	22,243	21,784
Payments					
Payments for charitable activities					
Retreat		-	4,069	4,069	9,120
Facilitator Remuneration		755	-	755	-
MBLC Course		-	1,260	1,260	1,500
Trustees Renumeration	2	3,060	1,731	4,791	3,450
Insight Course		-	1,120	1,120	450
NHS Highland		-	-	-	3,080
NHS Grampian		-	2,950	2,950	4,850
MBSR		-	1,510	1,510	-
Go Golspie		-	1,089	1,089	-
Compassion Course		-	560	560	-
Donations and gifts		400	-	400	575
Computer Costs		144	-	144	239
Advertsing		-	-	-	325
Insurance		330	-	330	322
Independent Examination		330	-	330	390
Other Expenses		1,210	-	1,210	669
Total payments		6,229	14,289	20,518	24,970
Surplus for the year before transfers		1,327	398	1,725	(3,186)
Transfers	3,4	(1,510)	1,510	-	-
Surplus for the year after transfers		(183)	1,908	1,725	(3,186)
Net movement in funds after unrealised losses		(183)	1,908	1,725	(3,186)
Total funds brought forward		3,033	2,780	5,813	8,999
Total funds carried forward		2,850	4,688	7,538	5,813

(Note 3)
Page 7

(Note 4)

Highland Mindfulness Group

Statement of Balances

As at 31 May 2024

	2024			2023		
	£	£	£	£	£	£
	Opening balance	Surplus for year	Closing balance	Opening balance	(Deficit) for year	Closing balance
Bank and Cash in hand	5,813	1,725	7,538	8,999	(3,186)	5,813
Total assets held	<u>5,813</u>	<u>1,725</u>	<u>7,538</u>	<u>8,999</u>	<u>(3,186)</u>	<u>5,813</u>
Represented by:						
Unrestricted funds	3					
General			2,850			3,033
Restricted funds	4					
Retreat Fund			1,056			-
Life Enhancement Courses			1,160			1,160
MBLC Courses			285			175
Insight Course			-			600
NHS Grampian			-			845
Kindfulness Course			495			-
MBSR Course			645			-
Co-op Fund			1,047			-
			<u>7,538</u>			<u>5,813</u>

Statement of liabilities at 31 May 2024

Independent examination fee	348	330
	<u>348</u>	<u>330</u>

The financial statements on pages 5 to 8 were approved by the Trustees on 23/01/ 2025 and signed on their behalf by the undernoted:

[Redacted Signature]

Trustee

Highland Mindfulness Group SCIO

Notes to the Financial Statements *for the year ended 31 May 2024*

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and payments account

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise those funds specified by the donor for a particular purpose, within the stated charitable objectives of the charity.

Highland Mindfulness Group

Notes to the financial statements

For the year ended 31 May 2024

2. Transactions with Trustees

During the year, [REDACTED] received £3,561 (2023: £3,060) for administrative work carried out, [REDACTED] received £1,230 (2023: £nil) for facilitating 3 Insight courses, and [REDACTED] received £nil (2023: £40) for work in relation to Mindfulness Taster Sessions, £nil (2023: £350) for work in relation to Befrienders Highland sessions.

3. Unrestricted funds

	Balance at 01.06.2023 £	Receipts £	Payments £	Transfers £	Balance at 31.05.2024 £
Unrestricted fund					
General	3,033	7,556	(6,229)	(1,510)	2,850
Total unrestricted funds	3,033	7,556	(6,229)	(1,510)	2,850

Explanation of funds

The *General fund* encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

4. Restricted Funds

	Balance at 01.06.2023 £	Receipts £	Payments £	Transfers £	Balance at 31.05.2024 £
Retreat Fund	-	5,125	(4,069)	-	1,056
Go Golspie	-	1,390	(1,390)	-	-
Life Enhancement Courses	1,160	-	-	-	1,160
MBLC Courses	175	1,125	(1,260)	245	285
Insight Course	600	880	(2,350)	870	-
NHS Grampian	845	2,305	(3,150)	-	-
Compassion Course	-	520	(560)	40	-
Kindfulness Course	-	325	-	170	495
MBSR Courses	-	1,970	(1,510)	185	645
Co-op Fund	-	1,047	-	-	1,047
Total restricted funds	2,780	14,687	(14,289)	1,510	4,688

Explanation of funds

The *Retreat Fund* represents funds relating to the mindfulness retreats run by the charity at the Coach House. This includes deposits & balance payments received from participants, which are paid over to the Coach House before the start of each retreat. The fund includes payments from participants for the June 2024 retreat which were paid to the Coach House in the 24/25 financial year.

Go Golspie Fund represents money received from the Go Golspie Trust to pay for a taster session delivered in August 2023 by [REDACTED] and 2 mindfulness sessions in February & March 2024 facilitated by [REDACTED]. Go Golspie also paid £100 per person for 12 places on 2 MBSR courses & this was paid to Val Gale for facilitating the September-November 2023 course, & to [REDACTED] for facilitating the October-December 2023 course. [REDACTED] was paid for providing administrative services & marketing for the session & courses.

Life Enhancement Fund represents funds received from participants of the course, which was run pro bono by [REDACTED] on the basis that the charity use the funds as it sees fit. The Board is yet to decide how the money will be spent.

MBLC Courses Fund represents funds received from the participants on the MBLC course (January-February 2024) which were paid out to facilitators [REDACTED]. Two participants paid but were unable to join the course, so their money was transferred to the MBSR fund, as they joined this course instead. A surplus of £175 was brought forward from the course in 22/23.

Highland Mindfulness Group

Notes to the financial statements

For the year ended 31 May 2024

Explanation of funds (cont'd)

Insight Course represents funds received for two Insight courses which participants paid for. The Intermediate course ran from November 2023-January 2024 for which [REDACTED] was paid for facilitating. The Introduction to Insight course ran from March-April 2024 for which [REDACTED] were paid for facilitating. [REDACTED] was also paid for facilitating 2 Insight courses in 2022/23.

NHS Grampian represents funds received for courses run by us for NHS Grampian staff between 2022-2023. Due to delays in receiving payments from NHS Grampian, facilitators [REDACTED] were paid for facilitating & supervision of the courses, [REDACTED] was paid for administrative services in the financial year 23/24.

Compassion Course Fund represents funds received from the participants on the Compassion course (August-October 2023) which were paid out to facilitators [REDACTED]

Kindfulness Course Fund represents payments received from participants for the May-June 2024 course, which a facilitator was paid in the 24/25 financial year.

MBSR Courses Fund represents funds received from participants on 3 MBSR course. The monies raised were paid out to the facilitators, [REDACTED] for the August-September 2023 course, and [REDACTED] for the October-December 2023 course. This fund also includes payments received for the May-June 2024 course for which a facilitator was paid in the 24/25 financial year.

The Co-op Fund represents a grant from Co-op Community Fund in November 2023 to be used for Mindfulness for Health workshops by March 2025. Work on this was started in the 24/25 financial year.