Charity registration number SC0475357 (Scotland)

MIND YOUR HEAD SCIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2026

MIND YOUR HEAD SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Menary R Stock J Saunders L Coutts R Booth P Tait L Goodlad	
Charity registration	Scotland	SC0475357
Principal address	Market House 14 Market Street Lerwick Shetland Scotland ZE1 0JP	
Independent examiner	Thyme Tax & Accountancy Ltd 36 Angusfield Avenue Aberdeen United Kingdom AB15 6AQ	

MIND YOUR HEAD SCIO

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MIND YOUR HEAD SCIO

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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

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

Objectives and activities

Objectives and activities

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

Aims

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

Objectives

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

Purposes

The organisation's purposes are:

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

Principles

1. To be realistic
2. To be sustainable

Powers

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

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

Significant Activities

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

- To secure further funding for the children and young people service-Well Youth.
- To deliver Grubby Hut sessions within male dominated workplaces.
- To participate in Shetland wide campaigns where resources allow.
- To hold fundraising and awareness raising events throughout the year. These events will promote mental health and wellbeing encouraging people to speak more openly about mental ill health.

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

Achievements and performance

This report is for the period 1st August 2025- March 2026. The committee have decided to change our financial year to run from April- March therefore our next annual accounts will be from April 2026- March 2027. The decision to do this was due to the charity receiving most of our funding in April to be spent over the following 12 months.

Wellness Programme and Wellness Together Programme

The service continues to be in demand. We have a waiting list for Wellness but not Wellness Together as we are usually able to allocate them a Practitioner sooner, due to the nature of that service. Funding from the National lottery is secured until Dec 2026 and we have a funding bid submitted for future funding.

In the 8 months this report covers we have supported 72 clients.

Each client is asked to complete a feedback questionnaire at the end of support to aid us in reviewing and improving our services. Below are some anonymised feedback comments:

"Excellent service and would recommend to anyone"
"It was good to have a safe space to chat through everything that was going on and to share thoughts about how to deal with things"
"Very helpful and understanding – the practitioner is a credit to your workforce"

Wellbeing 1000

This service is still very much in demand. We managed to secure £5,000 of funding from the Communities Mental Health and Wellbeing Fund towards 1- support. The groups we run on Tuesdays are still funded from our reserves. Recently we have seen a significant increase in the number of Mums attending the under 1's group. Some weeks we have had 13 mums and 13 babies.

Self-Directed Support

This service averages around 8 hours a week to a few regular clients.

Well youth

We have seen 48 clients in this period the highest number of clients we see remain in the 13-15 yr old age category followed by the 16-18 year old category.
Feedback from our clients includes:
"The service gave me space to speak about what was going on in my life"
"Just having someone to speak t about things and having 1-1 time with someone was helpful"

Distress Brief Intervention Service (DBI)

This is an early intervention programme for individuals who are experiencing social distress, the 3 year pilot expired in April 2026 but due to an underspend we could carry on funding the service until December 2026. We are in talks with NHS Shetland about further funding, so the future of this service is uncertain.
We average 9.6 referrals a month to this service, so demand is very evident and outcomes are positive for clients who have received a DBI.

Well Dads

We launched this group in Islesburgh in November 2024 on Saturday mornings for male caregivers and their child age 0-5years old. This service is currently funded by our reserves. We have a number of regular attendees and other Dads that attend as and when and at least once every two months a new to us Dad will attend for their first time.

- We continue our work with the Farm Safety Foundation again this year who ran a campaign called 'Mind Your Head' aimed at farmers to encourage them to look after themselves and take some time out of their busy schedule and focus on self-care.
- We attended the Cunningsburgh and Unst agricultural shows.
- We continue to loan out SAD lamps to the public, which continue to be as popular as in recent years.
- We visited Fair Isle to deliver our workplace talks on behalf of BAM.
- One of our staff members is trained to deliver Applied Suicide Intervention Skills Training (ASIST) and we have delivered three training sessions across the Isles in this period and an additional one specifically for the Blue Light services including the Scottish Ambulance Service.

Fundraising

Mind Your Head received £21,036 which was raised by fundraising over the year and charitable donations. As ever the Shetland community continues to be as supportive as ever of our charity and we could deliver the services we do without their continued financial support. We are extremely grateful.

Financial review

Investment Policy and Objectives

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

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

The balance held as unrestricted funds at 31 July 2026 was £234,538 of which £157,8231 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and the £76,000 contingency fund. Actual 3 month cash payments totalled £49,507. The current level of reserves is therefore higher than is needed.

Risk Review

The Trustees have conducted their own review of the major risks to which the charity is exposed and policies and systems have been established to mitigate those risks.

Structure, governance and management

The charity is controlled by its governing document- SCIO constitution and constitutes an incorporated charity.

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

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

In 2017 Mind Your Head became a Scottish Charitable Incorporated Organisation (SCIO).

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2026

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

S Menary	
R Stock	
J Saunders	
S Manson	(Resigned 24 September 2025)
C Thomason	(Resigned 7 November 2025)
L Coutts	
R Booth	
P Tait	
L Goodlad	

Management Committee

S Menary - Chair - appointed 15.07.24
P Tait - Treasurer - appointed 08.02.25
R Stock - Secretary - appointed 15.07.24

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

The Trustees report was approved by the Board of Trustees.



S Menary
Trustee

27 October 2026

MIND YOUR HEAD SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIND YOUR HEAD SCIO

I report on the financial statements of the Charity for the year ended 31 March 2026, which are set out on pages 7 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

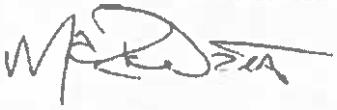
(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

  (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Martin R Watt FCCA
Thyme Tax & Accountancy Ltd
36 Angusfield Avenue
Aberdeen
Aberdeenshire
AB15 6AQ
United Kingdom

Dated: 27 October 2026

MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	25,036	60,875	85,911	98,751	290,948	389,699
Charitable activities	4	8,987	-	8,987	19,559	-	19,559
Investments	5	1,537	-	1,537	360	-	360
Total income		35,560	60,875	96,435	118,670	290,948	409,618
Expenditure on:							
Charitable activities	6	14,704	184,019	198,723	29,808	262,879	292,687
Total expenditure		14,704	184,019	198,723	29,808	262,879	292,687
Net income/(expenditure)		20,856	(123,144)	(102,288)	88,862	28,069	116,931
Transfers between funds		(24,147)	24,147	-	(2,790)	2,790	-
Net movement in funds		(3,291)	(98,997)	(102,288)	86,072	30,859	116,931
Reconciliation of funds:							
Fund balances at 1 August 2025		237,829	198,877	436,706	151,757	168,018	319,775
Fund balances at 31 March 2026		234,538	99,880	334,418	237,829	198,877	436,706

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Property, plant and equipment	**11**		715		858
Current assets					
Trade and other receivables	**12**	864		41,246	
Cash at bank and in hand		340,667		401,564	
		341,531		442,810	
Current liabilities	**13**	(7,828)		(6,962)	
Net current assets			333,703		435,848
Total assets less current liabilities			334,418		436,706
The funds of the Charity					
Restricted income funds	**14**		99,880		198,877
Unrestricted funds	**15**		234,538		237,829
			334,418		436,706

The financial statements were approved by the Trustees on 27 October 2026

P Tait

P Tait
Trustee

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1 Accounting policies **(Continued)**

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	21,036	-	21,036	98,751	-	98,751
Grants	4,000	60,875	64,875	-	290,948	290,948
	25,036	60,875	85,911	98,751	290,948	389,699
Grants						
National Lottery community Fund	-	22,500	22,500	-	64,961	64,961
Shetland Charitable Trust	-	33,000	33,000	-	64,751	64,751
SIC Youth Services	-	-	-	-	53,522	53,522
Farm Saftey Foundation	4,000	-	4,000	-	3,000	3,000
NHS Community Benefit	-	-	-	-	2,500	2,500
Shetland Community Benefit	-	-	-	-	10,000	10,000
DBI	-	-	-	-	54,892	54,892
Tesco	-	375	375	-	1,125	1,125
Voluntary Action Shetland	-	5,000	5,000	-	4,000	4,000
Bank of Scotland	-	24,708	24,708		24,708	24,708
Other	-	(24,708)	(24,708)	-	1,093	1,093
	4,000	60,875	64,875	-	284,552	284,552

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Client support	8,635	19,491
Other income	352	68
	8,987	19,559

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,537	360

6 Expenditure on charitable activities

	2026 £	2025 £
Direct costs		
Staff costs	161,308	245,801
Depreciation and impairment	143	286
Office costs	10,970	25,363
Sundry	78	6,203
Travel	-	1,627
Training	803	-
Support services	24,869	12,765
	198,171	292,045
Share of support and governance costs (see note 7)		
Support	-	18
Governance	552	624
	198,723	292,687
Analysis by fund		
Unrestricted funds	14,704	29,808
Restricted funds	184,019	262,879
	198,723	292,687

7 Support costs allocated to activities

	2026 £	2025 £
Governance costs	552	642

7 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2026 £	2025 £
Indpeendent examiners fee	552	624
AGM Costs	-	18
	552	642

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	16	15

Employment costs	2026 £	2025 £
Wages and salaries	159,348	213,591
Social security costs	-	21,445
Other pension costs	1,960	10,765
	161,308	245,801

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Property, plant and equipment

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 August 2025	1,595	5,657	7,252
At 31 March 2026	1,595	5,657	7,252
Depreciation and impairment			
At 1 August 2025	1,348	5,046	6,394
Depreciation charged in the year	102	41	143
At 31 March 2026	1,450	5,087	6,537
Carrying amount			
At 31 March 2026	145	570	715
At 31 July 2025	247	611	858

12 Trade and other receivables

	2026	2025
Amounts falling due within one year:	£	£
Trade receivables	864	41,246

13 Current liabilities

	2026	2025
	£	£
Other taxation and social security	5,041	4,092
Other payables	2,235	1,766
Accruals and deferred income	552	1,104
	7,828	6,962

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds			
	Balance at 1 August 2024	Incoming resources	Resources expended	Transfers	Balance at 1 August 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£	£	£	£	£
Wellness Fund	49,766	93,638	(87,497)	-	55,907	32,536	(56,863)	-	31,580
SCT Core Fund	-	22,694	(22,694)	-	-	12,786	(12,786)	-	-
Wellbeing 1000 Fund	23,472	11,491	(37,753)	2,790	-	5,000	-	-	5,000
Children & Young Person Fund	55,564	108,234	(79,813)	-	83,985	-	-	(83,985)	-
DBI Fund	39,216	54,891	(35,122)	-	58,985	-	(40,805)	-	18,180
Well Youth Fund	-	-	-	-	-	10,553	(49,418)	83,985	45,120
Well Dads Fund	-	-	-	-	-	-	(5,447)	5,447	-
Wellbing North Fund	-	-	-	-	-	-	(7,659)	7,659	-
Wellbing Group Fund	-	-	-	-	-	-	(11,041)	11,041	-
	402	290,948	(262,879)	2,790	198,877	60,875	(184,019)	24,147	99,880

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	237,829	35,560	(14,704)	(24,147)	234,538

Previous year:	At 1 August 2024	Incoming resources	Resources expended	Transfers	At 31 July 2025
	£	£	£	£	£
Contingency Fund	76,000	-	-	-	76,000
General funds	75,757	118,670	(29,808)	(2,790)	161,829
	151,757	118,670	(29,808)	(2,790)	237,829

16 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Property, plant and equipment	715	-	715
Current assets/(liabilities)	233,823	99,880	333,703
	234,538	99,880	334,418

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 July 2025:			
Property, plant and equipment	858	-	858
Current assets/(liabilities)	236,971	198,877	435,848
	237,829	198,877	436,706

17 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

17 Related party transactions **(Continued)**