

Charity registration number SC0475357 (Scotland)

MIND YOUR HEAD SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

MIND YOUR HEAD SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|-----------------------------|-------------------------------|
| Trustees | S Menary | |
| | R Stock | |
| | J Saunders | |
| | L Coutts | (Appointed 21 October 2024) |
| | R Booth | (Appointed 12 September 2024) |
| | P Tait | (Appointed 5 September 2024) |
| | L Goodlad | (Appointed 25 May 2025) |
| 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 YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025.

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.

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TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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

Wellness Programme and Wellness Together Programme

The service continues to be in demand. We have a waiting list but are constantly working to reduce this. Funding from the National lottery is secured until Dec 2026 but we anticipate that they will continue to fund this service. The Shetland Charitable Trust are the other funder for this service and we have been awarded 5 years funding from them.

In this last year, we have supported 92 clients with a gender split of 51% Female – 48% Male - 1% Non-Binary

Wellbeing 1000

This service is now in its fifth year we are currently using our reserves to fund the group sessions as funding from the Charles Gordon ceased in March 2025. We are looking at alternative funding. On average we see 13 mums and toddlers each week at our groups we run at Islesburgh.

Self-Directed Support

This service averages around 8 hours a week to a number of regular clients. There is the scope for more hours however we have struggled to recruit to this service due to the nature of a zero hours contracts although we are managing to offer consistent support to our current clients.

Well Youth

We continue to be funded by the Shetland Charitable Trust for part of this service and received funding from SIC for 25/26 and we are working towards a service level agreement with them to offer some financial stability. We continue to have a steady flow of referrals and have a small waiting list. We have seen 59 Clients this year the highest number of clients we see fall into the 13-15 yr old age category followed by the 16-18 year old category. There was a gender split of 61% Female / 34% Male / 4% Trans-Male / 1% Non-Binary

Distress Brief Intervention Service (DBI)

This is joint funded by the Scottish Government and NHS Shetland via the Integrated Joint Board. The DBI programme is a Scottish Government initiative that had to be rolled out to all authorities across Scotland by March 2024. This is an early intervention programme for individuals who are experiencing social distress, the 3 year pilot expires April 2026.

Well Dads

We launched a group in Islesburgh in November 2024 on Saturday mornings for male caregivers and their child age 0-5years old. This service was launched in response to no dads ever attending our other group, so we decided to run one specifically for men. This service is currently funded by our reserves. It has proven to be very popular, and we see on average 6 Dads per week.

MIND YOUR HEAD SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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 2025 was £237,829 of which £160,971 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 £73,100. 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).

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

H McClelland

S Manson

C Thomason

L Coutts

S Wright

R Booth

P Tait

S Fraser

L Goodlad

S Fraser

T Leigh

(Resigned 11 September 2024)

(Resigned 24 September 2025)

(Appointed 11 November 2024 and resigned 7 November 2025)

(Appointed 21 October 2024)

(Appointed 26 September 2024 and resigned 5 March 2025)

(Appointed 12 September 2024)

(Appointed 5 September 2024)

(Appointed 5 September 2024 and resigned 6 January 2025)

(Appointed 25 May 2025)

(Appointed 5 September 2024 and resigned 6 January 2025)

(Resigned 5 November 2024)

MIND YOUR HEAD SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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

28 February 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 July 2025, which are set out on pages 6 to 16.

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: 28 February 2026

MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 98,751 | 290,948 | 389,699 | 27,071 | 283,211 | 310,282 |
| Charitable activities | 4 | 19,559 | - | 19,559 | 16,334 | - | 16,334 |
| Investments | 5 | 360 | - | 360 | - | - | - |
| Total income | | 118,670 | 290,948 | 409,618 | 43,405 | 283,211 | 326,616 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 29,808 | 262,879 | 292,687 | 13,088 | 292,710 | 305,798 |
| Total expenditure | | 29,808 | 262,879 | 292,687 | 13,088 | 292,710 | 305,798 |
| Net income | | 88,862 | 28,069 | 116,931 | 30,317 | (9,499) | 20,818 |
| Transfers between funds | | (2,790) | 2,790 | - | (12,916) | 12,916 | - |
| Net movement in funds | | 86,072 | 30,859 | 116,931 | 17,401 | 3,417 | 20,818 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 August 2024 | | 151,757 | 168,018 | 319,775 | 134,356 | 164,601 | 298,957 |
| Fund balances at 31 July 2025 | | 237,829 | 198,877 | 436,706 | 151,757 | 168,018 | 319,775 |

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

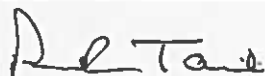
MIND YOUR HEAD SCIO

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|--|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Property, plant and equipment | 11 | | 858 | | 1,143 |
| Current assets | | | | | |
| Trade and other receivables | 12 | 41,246 | | 3,007 | |
| Cash at bank and in hand | | 401,564 | | 317,987 | |
| | | 442,810 | | 320,994 | |
| Current liabilities | 13 | (6,962) | | (2,362) | |
| Net current assets | | | 435,848 | | 318,632 |
| Total assets less current liabilities | | | 436,706 | | 319,775 |
| The funds of the Charity | | | | | |
| Restricted income funds | 14 | | 198,877 | | 168,018 |
| Unrestricted funds | 15 | | 237,829 | | 151,757 |
| | | | 436,706 | | 319,775 |

The financial statements were approved by the Trustees on 28 February 2026



P Tait
Trustee

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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.

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 98,751 | - | 98,751 | 27,071 | 4,000 | 31,071 |
| Grants | - | 290,948 | 290,948 | - | 279,211 | 279,211 |
| | <u>98,751</u> | <u>290,948</u> | <u>389,699</u> | <u>27,071</u> | <u>283,211</u> | <u>310,282</u> |
| Grants | | | | | | |
| National Lottery community Fund | - | 64,961 | 64,961 | - | 54,958 | 54,958 |
| Shetland Charitable Trust | - | 64,751 | 64,751 | - | 21,842 | 21,842 |
| SIC Youth Services | - | 53,522 | 53,522 | - | 64,282 | 64,282 |
| Charles Gordon Foundation | - | - | - | - | 48,220 | 48,220 |
| Farm Saftey Foundation | - | 3,000 | 3,000 | - | 6,000 | 6,000 |
| NHS Community Benefit | - | 2,500 | 2,500 | - | - | - |
| Shetland Community Benefit | - | 10,000 | 10,000 | - | - | - |
| DBI | - | 54,892 | 54,892 | - | 53,108 | 53,108 |
| Tesco | - | 1,125 | 1,125 | - | - | - |
| Voluntary Action Shetland | - | 4,000 | 4,000 | - | 5,000 | 5,000 |
| Bank of Scotland | - | 24,708 | 24,708 | - | 24,708 | 24,708 |
| Other | - | 7,489 | 7,489 | - | 1,093 | 1,093 |
| | <u>-</u> | <u>290,948</u> | <u>290,948</u> | <u>-</u> | <u>279,211</u> | <u>279,211</u> |

4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------|------------------------------------|------------------------------------|
| Client support | 19,491 | 16,287 |
| Other income | 68 | 47 |
| | <u>19,559</u> | <u>16,334</u> |

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 360 | - |

6 Expenditure on charitable activities

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Direct costs | | |
| Staff costs | 245,801 | 239,879 |
| Depreciation and impairment | 286 | 381 |
| Rent | - | 389 |
| Office costs | 25,363 | 25,961 |
| Advertising | - | 75 |
| Sundry | 6,203 | - |
| Travel | 1,627 | 3,675 |
| Training | - | 566 |
| Support services | 12,765 | 32,612 |
| Feel god bags | - | 182 |
| | 292,045 | 303,720 |
| Share of support and governance costs (see note 7) | | |
| Support | 18 | - |
| Governance | 624 | 2,078 |
| | 292,687 | 305,798 |
| Analysis by fund | | |
| Unrestricted funds | 29,808 | 13,088 |
| Restricted funds | 262,879 | 292,710 |
| | 292,687 | 305,798 |

7 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|------------------|-----------|-----------|
| Governance costs | 642 | 2,078 |

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

7 Support costs allocated to activities

(Continued)

| | 2025 | 2024 |
|----------------------------|------------|--------------|
| | £ | £ |
| Governance costs comprise: | | |
| Legal and professional | - | 1,506 |
| Independent examiners fee | 624 | 552 |
| AGM Costs | 18 | 20 |
| | <u>642</u> | <u>2,078</u> |

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:

| | 2025 | 2024 |
|--|--------|--------|
| | Number | Number |
| | 15 | 15 |

Employment costs

| | 2025 | 2024 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 213,591 | 217,144 |
| Social security costs | 21,445 | 11,758 |
| Other pension costs | 10,765 | 10,977 |
| | <u>245,801</u> | <u>239,879</u> |

10 Taxation

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

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

11 Property, plant and equipment

| | Fixtures and fittings | Computers | Total |
|------------------------------------|-----------------------|-----------|-------|
| | £ | £ | £ |
| Cost | | | |
| At 1 August 2024 | 1,595 | 5,657 | 7,252 |
| At 31 July 2025 | 1,595 | 5,657 | 7,252 |
| Depreciation and impairment | | | |
| At 1 August 2024 | 1,266 | 4,842 | 6,108 |
| Depreciation charged in the year | 82 | 204 | 286 |
| At 31 July 2025 | 1,348 | 5,046 | 6,394 |
| Carrying amount | | | |
| At 31 July 2025 | 247 | 611 | 858 |
| At 31 July 2024 | 329 | 814 | 1,143 |

12 Trade and other receivables

| | 2025 | 2024 |
|---|--------|-------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade receivables | 41,246 | 3,007 |

13 Current liabilities

| | 2025 | 2024 |
|------------------------------------|-------|-------|
| | £ | £ |
| Other taxation and social security | 4,092 | (383) |
| Trade payables | - | 261 |
| Other payables | 1,766 | 2,004 |
| Accruals and deferred income | 1,104 | 480 |
| | 6,962 | 2,362 |

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

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.

| | Balance at 1 August 2023 £ | Movement in funds | | Transfers | Balance at 1 August 2024 £ | Movement in funds | | Transfers | Balance at 31 July 2025 £ |
|------------------------------|----------------------------------|----------------------------|----------------------------|-----------|----------------------------------|----------------------------|----------------------------|-----------|---------------------------------|
| | | Incoming resources £ | Resources expended £ | £ | | Incoming resources £ | Resources expended £ | £ | |
| Wellness Fund | 35,900 | 88,602 | (74,771) | 35 | 49,766 | 93,638 | (87,497) | - | 55,907 |
| SCT Core Fund | - | 9,908 | (22,789) | 12,881 | - | 22,694 | (22,694) | - | - |
| Wellbeing 1000 Fund | 16,059 | 48,220 | (40,807) | - | 23,472 | 11,491 | (37,753) | 2,790 | - |
| Children & Young Person Fund | 68,551 | 83,373 | (96,360) | - | 55,564 | 108,234 | (79,813) | - | 83,985 |
| DBI Fund | 44,091 | 53,108 | (57,983) | - | 39,216 | 54,891 | (35,122) | - | 58,985 |
| | 402 | 283,211 | (292,710) | 12,916 | 168,018 | 290,948 | (262,879) | 2,790 | 198,877 |

MIND YOUR HEAD SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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 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 |
| | <u>151,757</u> | <u>118,670</u> | <u>(29,808)</u> | <u>(2,790)</u> | <u>237,829</u> |

| Previous year: | At 1 August 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 July 2024 £ |
|------------------|--------------------------|----------------------------|----------------------------|-----------------|----------------------|
| Contingency Fund | - | 76,000 | - | - | 76,000 |
| General funds | 134,356 | (32,595) | (13,088) | (12,916) | 75,757 |
| | <u>134,356</u> | <u>43,405</u> | <u>(13,088)</u> | <u>(12,916)</u> | <u>151,757</u> |

16 Analysis of net assets between funds

| | 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 |
| | <u>237,829</u> | <u>198,877</u> | <u>436,706</u> |
| | | | |
| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
| At 31 July 2024: | | | |
| Property, plant and equipment | 1,143 | - | 1,143 |
| Current assets/(liabilities) | 150,614 | 168,018 | 318,632 |
| | <u>151,757</u> | <u>168,018</u> | <u>319,775</u> |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).