

MIND-ON (SCIO)
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025



Mind-On (SCIO), SC049838

2025-2026 Financial Year Report

MIND-ON (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report and financial statements for the period ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in notes 1 to 2 of the accounts and comply with the charity's governing document.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 8 January 2020.

Current trustees

The trustees who served during the period and to the date of signing the report are:

William Cardno
Susanne Carter
Kerry Cooper
Frances Dearness (McLennan)
Andrew Green
Edwina Lloyd
Susan MacLeod
Tanya McGill
Karen Scholes
Linda Mary Shearer
Etta Corse

Trustee recruitment and appointment

Open to any person aged 18 or over, resident in Orkney and subscribing to the purposes of the organisation. They must sign a written application for Trusteeship which will then be considered by the Board at its next Board meeting. As stated in Mind-On's constitution, the minimum number of trustees is five, and the maximum number of trustees is twelve.

Charitable purposes

The advancement of health.

Summary of the main activities in relation to these objects

Our 2024/2025 year was a year of change as said goodbye to our full-time manager of nearly three years and welcomed a new full-time manager who took up her post in June. During the year, our part-time retail assistant also moved on, as well as our junior shop assistant, and we took the opportunity to reinforce our staff team with three part-time retail assistants to provide Mind-On with more resilience and flexibility in the shop, as well as a new junior shop assistant.

MIND-ON (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

Summary of the main activities in relation to these objects (continued)

The focus on increasing sales continued with themed events including 'Geek Week', as well as relevant window displays, including but not limited to, Halloween, Remembrance Sunday, Christmas, Easter, and increased social media activity. We saw the beginning of financial returns from Gift Aid, and will continue to encourage new Gift Aid donors, which add a helpful additional income stream on purchases. The monthly collections from Orkney Islands Council staff continued to provide generous numbers of donations for items to be sold in the shop.

Seven awards were made to local groups and organisations in support of their mental health projects. The awards totalled £32,800, which takes Mind-On's donations for mental health projects in Orkney to over £155,000 in just five years, which is a huge source of pride.

Mind-On was pleased to continue to partner with other local organisations, including but not limited to, the Salvation Army, Restart, Hope Cohousing and Orkney Fair Trade to extend our work and reach. In addition, for the first time we partnered with SAMH (Scottish Action for Mental Health) in advance of the 2025 Orkney Island Games to highlight their work. The continued recognition of Mind-On's work resulted in a very significant donation from the Orkney Rock Festival which chose Mind-On as its charity for the year. Many local businesses continue to support Mind-On generously through donations of items to be sold, as well as gifts in kind, including jewellery repairs.

Mind-On is reliant on the support of the Orkney community through donations, purchases, and volunteering and is very grateful for the generosity it continues to receive.

Trustees' and committee members' remuneration and expenses

No Trustees or volunteers receive any remuneration for their work. Both Trustees and volunteers can claim expenses. During the period Mind-On (SCIO) paid £707 in volunteer expenses.

Donated facilities & services

The Board members give an enormous amount of their time, for which we are extremely grateful, both in strategic management and in the day to day running of the organisation and shop. Staff members volunteer time and services beyond their paid hours including, but not limited to, receiving donations at the shop's container, as well as sorting and pricing donated items at home. Volunteers work in the shop on a rota basis. We are fortunate to have a dedicated team of volunteers to assist in the running of the shop and in providing a warm and welcoming environment. We also have a father and son pickup and delivery team who collect items including the monthly collection from Orkney Islands Council and also distribute recycling and discarded clothes items to the Salvation Army.

Review of financial position

Mind-On (SCIO) reported a deficit of £12,923 for the period ended 30 June 2025.

MIND-ON (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

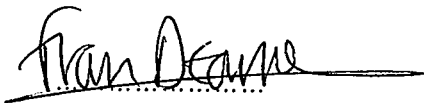
Reserves policy

To maintain an appropriate financial level to cover six months' running costs of the shop, which includes rent, utilities and staff wages, which in a crisis would allow for the continuation of the charity's work, whilst the board's consideration was given to the most appropriate way forward.

Risk factors

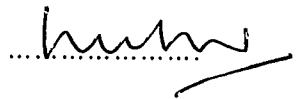
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

On behalf of the board of trustees:



Trustee

Dated:



Trustee

Dated:

MIND-ON (SCIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIND-ON (SCIO)

I report on the accounts of the charity for the period ended 30 June 2025, which are set out on pages 5 and 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts. I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the charity have been kept and whether the accounts of the charity were in accordance with the accounting records.

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 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 accounts to be reached.



Ryan Allan FCCA
Chartered Accountant
Independent Examiner

8 Albert Street
Kirkwall
Orkney

Dated: 23/10/2025

MIND-ON (SCIO)

Statement of Receipts and Payments: Mind-On (SCIO) SC049838 For the Year Ended 30 June 2025

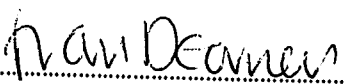
	2025 Unrestricted Funds	2024 Unrestricted Funds
Receipts		
Receipts from charitable activities	96,380	97,174
	<u>96,380</u>	<u>97,174</u>
Payments		
Cost of charitable activities	76,503	68,434
Charitable donations	32,800	19,635
	<u>109,303</u>	<u>88,069</u>
Surplus/(Deficit) for the period	<u><u>(12,923)</u></u>	<u><u>9,105</u></u>

MIND-ON (SCIO)

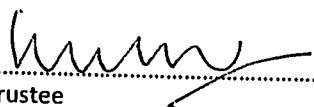
Statement of Balances: Mind-On (SCIO) SC049838 As at 30 June 2025

	Unrestricted Funds £
Funds Reconciliation	
Cash at Bank and In Hand - opening	43,742
Deficit for the period	(12,923)
Cash at Bank and In Hand - closing	30,819
 Bank & Cash Balances	
Mind-On (SCIO) bank account	30,669
Cash	150
	30,819
 Other Assets	
Shop - fixtures & fittings	1,500
Prepayment	1,200
	2,700

Approved and authorised by the Board of Trustees and signed on their behalf by:


.....
Trustee

22.10.25
Date


.....
Trustee

22.10.25
Date