

CARLISLE EDEN MIND LIMITED

England & Wales · Charity number 1113649

Details

Other names	EDEN MIND LIMITED
Status	Registered
Legal form	Charitable company
Company number	05689607
Registered	2006-04-06
Register	View on the Charity Commission register

Contact

Address	1 Victoria Place Carlisle CA1 1EJ
Phone	01228543354
Email	office@cemind.org
Website	www.cemind.org

Activities

Objects: TO PROMOTE THE PRESERVATION AND THE SAFEGUARDING OF MENTAL HEALTH AND TO ASSIST IN RELIEVING AND REHABILITATING PERSONS SUFFERING FROM MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT IN ASSOCIATION WITH MIND (THE NATIONAL ASSOCIATION FOR MENTAL HEALTH) IN ACCORDANCE WITH THE AIMS AND OBJECTS OF MIND

Activities: Preservation of mental health: * Activities supporting this includes awareness raising and campaigning work and the provision of information. Activities supporting this include the provision of advocacy, volunteering, befriending and information services.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE EDEN CUMBRIA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£606,662	£737,471	£257,996	30
2024-03-31	£581,086	£705,700	£388,805	30
2023-03-31	£603,387	£567,956	£513,419	26
2022-03-31	£650,010	£605,582	£477,988	22
2021-03-31	£804,636	£619,696	£433,560	27

Trustees

Name	Role	Appointed
Dr Louise Nelson	Chair	2020-10-07
Dr Christopher Kenn		2022-02-26
JANET BARBARA BUCKLEY		
Sheila Marsh		2021-07-27
Stephen Crookes		2019-07-31

CARLISLE EDEN MIND LIMITED

England & Wales - Charity number 1113649

Accounts

Company registration number: 05689607
Charity registration number: 1113649

**CARLISLE EDEN MIND LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Carlisle Eden Mind Limited

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Carlisle Eden Mind Limited
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees	Dr Louise Nelson - Chair Mr Carl Bloomfield (resigned 28/07/2025) Mrs Janet Buckley Dr Ian Corrie (appointed 22/05/2025) (resigned 08/07/2025) Mr Stephen Crookes Mrs Patricia Hawkyard (resigned 22/05/2025) Dr Christopher Kenn Mrs Sheila Marsh
Charity Number	1113649
Company Number	05689607
Registered Office	1 Victoria Place Carlisle Cumbria CA1 1EJ
Independent Examiner	Jonathan Miller FCA DChA Seavor (South Cumbria) Limited Chartered Accountants The Office, Mardale Road Penrith Cumbria CA11 9EH
Bankers	National Westminster Bank plc 24/25 Devonshire Street Penrith Cumbria CA11 7ST

Carlisle Eden Mind Limited
Company No. 05689607
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide many benefits and continue to support the welfare of those who use the services provided.

Carlisle Eden Mind's mission statement

Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of Carlisle and Eden areas.

To achieve this, we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims

To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information, and the challenging of discrimination and stigma.

- To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.
- To develop the organisational capacity in order to deliver high quality services and support.
- To be a resource for all people in the Carlisle and Eden areas who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet their needs.
- In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.
- Preservation of mental health: Activities supporting this include awareness raising and campaigning work and the provision of information.
- Supporting those experiencing mental and emotional distress. Activities supporting this include the provision of advocacy, volunteering and information services.
-

See review of activities for additional details under both these headings.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Review of activities

In the year covered by this report between April 2024 and March 2025 Carlisle Eden Mind continued to deliver and develop services in line with our key objectives.

The year also saw a series of significant funding and cost challenges and as the financial year ended in common with charities big and small across the county and country we needed once again to review our operation and activity to ensure that the future could be secured.

The Lighthouse service continued to provide face to face support to people in crisis every evening of the year from our premises in Carlisle. The change at the beginning of April 2024 in location of operations had a very positive effect on service delivery with more comfortable spaces to see clients and improved staff facilities.

Retention of staff within the service also improved considerably and stability in this regard set a good platform for drawing in a number of bank staff, who were able to offer fewer working hours but remain essential to ensure service continuity and meet client demand.

...CONTINUED

Carlisle Eden Mind Limited

Trustees' Report (continued)

For The Year Ended 31 March 2025

Review of activities - continued

Our Mindline Cumbria service was once again well used, providing support in its own right along with being the entry point for the Lighthouse service. Demand across all routes of contact increased, with our webchat service proving particularly helpful for some clients who may have issues with managing communication via the telephone.

You in Mind entered the final year of its initial funding in summer 2024 with an experienced and full staff team and built further on the well-established support in Carlisle by extending and developing our offering in the rural areas that we serve. This included establishing groups working alongside community-based organisations in areas of Eden, including Penrith and Appleby.

The success of You in Mind was highlighted when North East and North Cumbria ICB (NENC ICB) renewed funding for 2025/26.

Children and Young People services saw further enhancement of our ability to offer advocacy and coaching support. The generous renewal by the Francis Scott Trust allowed continuation of work which had been established in previous year. Later in the year we were delighted to receive an initial award from The Frieda Scott Trust for piloting new service delivery in the Eden Valley. Our work with CYP in the coming year was also boosted by an award from NENC ICB to provide specific support to 16–25-year-olds.

Our main referral source for supporting young people continued to be via schools and sound positive working relationships continue in that regard. However, our new awards recognised and will also allow work with young people beyond statutory school age and those who do not engage with formal schooling.

Improvements in our digital profile continued to assist take up in all services and this year saw the merging of the previously separate CE Mind and Mindline websites to provide one place to access information and support for those who do not wish to make direct contact via Mindline and other routes.

Our training delivery arm continued to be boosted by good links to the nuclear industry within the county. In addition 2024/25 saw a range of new clients commit to training their staff and some of our previous client group return to us for refresher and update training.

Community Fundraising was impacted by the external environment and pressure on finances. However, we still managed to support a wide range of fundraisers in the community alongside developing and working alongside an extensive network of direct supporters.

Volunteers remain at the centre of all our work. The charity benefits enormously from contribution by those who give of their time and energy whether as Board members, or within our various services. For many years a small group of volunteers had operated our shop in Penrith, and it was therefore with a very heavy heart that the Board took the decision to close the shop in 2025 due to increasing costs and a reduction in revenue. We acknowledge with grateful thanks the work of those volunteers who did such sterling work for us and the people we support over such a long time.

Although we face many issues the charity continues to have a high profile, has established good links through use of our facilities by others within a city centre location. The need and importance of our services is continually proved and reinforced by those who come through our doors or contact us for support in the most difficult of personal circumstances, and although many challenges are in front of us that work continues to be the main driver for all that we do.

Investment policy and performance

The Trustees operate within the terms set down within our governing document, the Memorandum and Articles of Association having regard to the guidance provided by the relevant Charities Commission and act in accordance with the Trustees Act 2000.

Financial Review

Reserves Policy

The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind-up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. Our free reserves do not currently meet the requirements as set out above by the Board.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Carlisle Eden Mind Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Structure, Governance and Management

Governing Document

Carlisle Eden Mind Limited is registered as a charitable company limited by guarantee and was established by a Memorandum of Association.

Trustee Selection Methods

The management of the Charity is the responsibility of the Trustees who appointed under the terms set down within the Memorandum of Association.

Organisational Structure

The Board of Trustees meet every eight weeks and are responsible for the strategic direction and policy of the charity. The Board also delegates certain responsibilities and activities to two Committees which meet in alternate months to Board meetings and submit reports and make recommendations to the Board as part of each cycle of meetings.

At present the Committee has seven members from a variety of experience and skills base relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services and management of the charity is the responsibility of the Chief Executive Officer supported by colleagues.

The team of staff under the direction of the Chief Executive Officer are responsible for ensuring that the charity delivers the services specified, reporting of outcomes takes place and key performance indicators are met.

The team are further responsible for supervision and support of all staff and volunteers and that all activities take place safely and with due consideration of all relevant good practice and quality standards and in accordance with relevant legal frameworks.

Review of activities

Policies adopted for the induction and training of Trustees

Trustees are recruited and inducted into the organisation by their fellow Trustees and relevant staff in line with provisions set down in our Trustee Handbook.

The Handbook draws upon guidance issued and periodically updated through key Charity Commission publications and advice and guidance.

The Trustees are encouraged to undertake a wide range of training throughout the year to assist in meeting requirements of their role and participate in some important parts of the organisation's mandatory training requirements in respect of safeguarding, health and safety and IT security.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' indemnities

The Charity holds a standard insurance policy under a Group Policy arranged by national Mind which includes a trustees' indemnity against any liability in connection with negligence, default, breach of duty or breach of trust in relation to the charity.

**Carlisle Eden Mind Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Carlisle Eden Mind Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Dr Louise Nelson

Trustee

18 December 2025

Carlisle Eden Mind Limited
Independent Examiner's Report to the Trustees of Carlisle Eden Mind Limited
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Miller FCA DChA
18 December 2025
SeavorChartered
Chartered Accountants
The Office, Mardale Road
Penrith
Cumbria
CA11 9EH

Carlisle Eden Mind Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	79,958	327,267	407,225	411,252
Charitable activities:	4				
Mental health activities		-	30,797	30,797	38,930
Other trading activities	5	168,408	-	168,408	130,685
Investments	6	232	-	232	219
		<u>248,598</u>	<u>358,064</u>	<u>606,662</u>	<u>581,086</u>
EXPENDITURE ON:					
Raising funds	8	(132,791)	(529)	(133,320)	(130,522)
Charitable activities:	8				
Mental health activities		(248,707)	(355,444)	(604,151)	(575,178)
		<u>(381,498)</u>	<u>(355,973)</u>	<u>(737,471)</u>	<u>(705,700)</u>
NET EXPENDITURE		<u>(132,900)</u>	<u>2,091</u>	<u>(130,809)</u>	<u>(124,614)</u>
NET MOVEMENT IN FUNDS		<u>(132,900)</u>	<u>2,091</u>	<u>(130,809)</u>	<u>(124,614)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		229,434	159,371	388,805	513,419
TOTAL FUNDS CARRIED FORWARD	18	<u>96,534</u>	<u>161,462</u>	<u>257,996</u>	<u>388,805</u>

The notes on pages 11 to 20 form part of these financial statements.

Carlisle Eden Mind Limited
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

				2024
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	75,397	335,855	411,252
Charitable activities:	4			
Mental health activities		38,930	-	38,930
Other trading activities	5	72,012	58,673	130,685
Investments	6	219	-	219
		<u>186,558</u>	<u>394,528</u>	<u>581,086</u>
EXPENDITURE ON:				
Raising funds	8	(129,446)	(1,076)	(130,522)
Charitable activities:	8			
Mental health activities		(189,980)	(385,198)	(575,178)
		<u>(319,426)</u>	<u>(386,274)</u>	<u>(705,700)</u>
NET EXPENDITURE		<u>(132,868)</u>	<u>8,254</u>	<u>(124,614)</u>
NET MOVEMENT IN FUNDS		<u>(132,868)</u>	<u>8,254</u>	<u>(124,614)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		362,302	151,117	513,419
TOTAL FUNDS CARRIED FORWARD	18	<u><u>229,434</u></u>	<u><u>159,371</u></u>	<u><u>388,805</u></u>

The notes on pages 11 to 20 form part of these financial statements.

Carlisle Eden Mind Limited
Balance Sheet
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	38,564	-	38,564	37,730
		38,564	-	38,564	37,730
CURRENT ASSETS					
Debtors	14	59,826	-	59,826	48,939
Cash at bank and in hand		19,410	161,462	180,872	349,176
		79,236	161,462	240,698	398,115
Creditors: Amounts Falling Due Within One Year	15	(21,266)	-	(21,266)	(47,040)
NET CURRENT ASSETS (LIABILITIES)		57,970	161,462	219,432	351,075
TOTAL ASSETS LESS CURRENT LIABILITIES		96,534	161,462	257,996	388,805
NET ASSETS		96,534	161,462	257,996	388,805
FUNDS OF THE CHARITY					
Restricted Funds				161,462	159,371
Unrestricted Funds				96,534	229,434
TOTAL FUNDS	18			257,996	388,805

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Dr Louise Nelson

Trustee

18 December 2025

The notes on pages 11 to 20 form part of these financial statements.

Carlisle Eden Mind Limited
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operations	1	(158,400)	(116,058)
Net cash used in operating activities		(158,400)	(116,058)
Cash flows from investing activities			
Purchase of tangible assets		(10,136)	(27,058)
Interest received		232	219
Net cash used in investing activities		(9,904)	(26,839)
Decrease in cash and cash equivalents		(168,304)	(142,897)
Cash and cash equivalents at beginning of year	2	349,176	492,073
Cash and cash equivalents at end of year	2	180,872	349,176

Carlisle Eden Mind Limited
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of expenditure to cash used in operations

	2025	2024
	£	£
Net expenditure	(130,809)	(124,614)
<i>Adjustments for:</i>		
Interest income	(232)	(219)
Depreciation of tangible assets	9,301	3,834
<i>Movements in working capital:</i>		
Increase in trade and other debtors	(10,887)	(17,674)
(Decrease)/increase in trade and other creditors	(25,773)	22,615
Net cash used in operations	<u>(158,400)</u>	<u>(116,058)</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>180,872</u>	<u>349,176</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>349,176</u>	<u>(168,304)</u>	<u>180,872</u>

Carlisle Eden Mind Limited

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Carlisle Eden Mind Limited is a company limited by guarantee, incorporated in England & Wales, registered number 05689607 and registered charity number 1113649. The registered office is 1 Victoria Place, Carlisle, Cumbria, CA1 1EJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.3. Incoming Resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4. Resources Expended

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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	20% reducing balance

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	57,670	-	57,670
Grants	22,288	327,267	349,555
	<u>79,958</u>	<u>327,267</u>	<u>407,225</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	75,397	-	75,397
Grants	-	335,855	335,855
	<u>75,397</u>	<u>335,855</u>	<u>411,252</u>

The following grants are included within the total income from donations and legacies above:

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
North Cumbria NHS Trust	-	293,172	293,172
Mind	-	-	-
Cumbria Community Foundation	-	-	-
The Francis Scott Trust	-	19,435	19,435
CRH Charitable Trust	-	14,660	14,660
Crown Charitable Trust	20,000	-	20,000
Percy Bilton Charity	2,288	-	2,288
	<u>22,288</u>	<u>327,267</u>	<u>349,555</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
North Cumbria NHS Trust	-	298,074	298,074
Mind	-	17,781	17,781
Cumbria Community Foundation	-	10,000	10,000
The Francis Scott Trust	-	10,000	10,000
CRH Charitable Trust	-	-	-
Crown Charitable Trust	-	-	-
Percy Bilton Charity	-	-	-
	<u>-</u>	<u>335,855</u>	<u>335,855</u>

4. Income from Charitable Activities

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Mental health activities	-	30,797	30,797

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	Unrestricted funds	Restricted funds	2024
	£	£	Total funds
			£
Mental health activities	38,930	-	38,930

5. Income from Other Trading Activities

	Unrestricted funds	Restricted funds	2025
	£	£	Total funds
			£
Income from other trading activities	62,740	-	62,740
Training services	96,538	-	96,538
Shop income	9,130	-	9,130
	168,408	-	168,408

	Unrestricted funds	Restricted funds	2024
	£	£	Total funds
			£
Income from other trading activities	-	58,673	58,673
Training services	57,444	-	57,444
Shop income	14,568	-	14,568
	72,012	58,673	130,685

6. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	232	219

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	9,302	3,834

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	23,772	109,548	133,320
Mental health activities	526,947	77,204	604,151
	<u>550,719</u>	<u>186,752</u>	<u>737,471</u>

	2024		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	20,787	109,735	130,522
Mental health activities	504,457	70,721	575,178
	<u>525,244</u>	<u>180,456</u>	<u>705,700</u>

9. Support Costs

	2025		
	Raising funds	Mental health activities	Total
	£	£	£
Employee costs:			
Wages and salaries	61,594	47,510	109,104
Employers NI	4,156	-	4,156
Employers pensions - defined contributions scheme	2,285	-	2,285
Staff training	247	-	247
Travel and subsistence expenses	3,375	-	3,375
Premises expenses:			
Rent, water and rates	10,000	123	10,123
Repairs and maintenance	-	4,280	4,280
Shop expenses	626	-	626
General administration:			
General maintenance and cleaning costs	-	188	188
Insurance	-	789	789
Printing, postage and stationery	-	649	649
Telephone	1,419	-	1,419
Accountancy fees	-	7,693	7,693
Legal and professional fees	12,288	-	12,288
Subscriptions	-	436	436
Bank charges	-	985	985
Training materials	13,557	-	13,557
Event costs	-	183	183

...CONTINUED

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Sundry expenses	-	5,067	5,067
Depreciation:			
Depreciation	1	9,301	9,302
	<u>109,548</u>	<u>77,204</u>	<u>186,752</u>

	2024		
	Raising funds	Mental health activities	Total
	£	£	£
Employee costs:			
Wages and salaries	60,345	42,364	102,709
Employers NI	3,448	-	3,448
Employers pensions - defined contributions scheme	2,344	-	2,344
Staff training	952	-	952
Travel and subsistence expenses	4,100	-	4,100
Premises expenses:			
Rent, water and rates	10,254	1,510	11,764
Repairs and maintenance	-	1,601	1,601
Shop expenses	1,224	-	1,224
General administration:			
Computer software costs	11	-	11
General maintenance and cleaning costs	977	662	1,639
Insurance	601	800	1,401
Printing, postage and stationery	711	457	1,168
Telephone	1,747	1,306	3,053
Accountancy fees	-	2,240	2,240
Legal and professional fees	2,013	259	2,272
Subscriptions	715	878	1,593
Bank charges	-	1,149	1,149
Training materials	18,647	-	18,647
Event costs	1,646	832	2,478
Sundry expenses	-	2,049	2,049
General office cost	-	10,780	10,780
Depreciation:			
Depreciation	-	3,834	3,834
	<u>109,735</u>	<u>70,721</u>	<u>180,456</u>

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	2,300	2,520
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>2,300</u>	<u>2,520</u>

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	503,267	495,159
Social security costs	27,873	27,427
Other pension costs	18,044	18,254
	<u>549,184</u>	<u>540,840</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was as follows:

	2025	2024
Charitable Activities	25	25
Administration	5	5
	<u>30</u>	<u>30</u>

13. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	71,194	26,784	1,010	98,988
Additions	-	9,953	183	10,136
As at 31 March 2025	<u>71,194</u>	<u>36,737</u>	<u>1,193</u>	<u>109,124</u>
Depreciation				
As at 1 April 2024	42,135	18,921	202	61,258
Provided during the period	5,821	3,286	195	9,302
As at 31 March 2025	<u>47,956</u>	<u>22,207</u>	<u>397</u>	<u>70,560</u>
Net Book Value				
As at 31 March 2025	<u>23,238</u>	<u>14,530</u>	<u>796</u>	<u>38,564</u>
As at 1 April 2024	<u>29,059</u>	<u>7,863</u>	<u>808</u>	<u>37,730</u>

14. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	58,243	47,080
Other debtors	1,583	1,859
	<u>59,826</u>	<u>48,939</u>

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	3,533	27,988
Other creditors	6,368	6,489
Taxation and social security	6,860	7,858
Accruals and deferred income	4,505	4,705
	<u>21,266</u>	<u>47,040</u>

16. Financial Instruments

The charitable company has the following financial instruments:

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>180,872</u>	<u>349,176</u>
Financial liabilities		

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

17. Pension Commitments

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

18. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	229,434	248,598	(381,498)	96,534
Restricted funds				
General restricted fund	159,371	358,064	(355,973)	161,462
Total funds	<u>388,805</u>	<u>606,662</u>	<u>(737,471)</u>	<u>257,996</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	362,302	186,558	(319,426)	229,434
Restricted funds				
General restricted fund	151,117	394,528	(386,274)	159,371
Total funds	<u>513,419</u>	<u>581,086</u>	<u>(705,700)</u>	<u>388,805</u>

Carlisle Eden Mind Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

CARLISLE EDEN MIND LIMITED

England & Wales - Charity number 1113649

Accounts

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their Annual Report together with the financial statements of the Carlisle Eden Mind Limited for the 1 April 2023 to 31 March 2024.

The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide many benefits and continue to support the welfare of those who use the services provided.

Carlisle Eden Mind's mission statement

Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of Carlisle and Eden areas.

To achieve this, we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims

- To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information, and the challenging of discrimination and stigma.
- To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.
- To develop the organisational capacity in order to deliver high quality services and support.
- To be a resource for all people in the Carlisle and Eden areas who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet their needs.
- In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity(PB2)'.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Main activities undertaken to further the Charity's purposes for the public benefit:

- Preservation of mental health: Activities supporting this include awareness raising and campaigning work and the provision of information.
- Supporting those experiencing mental and emotional distress. Activities supporting this include the provision of advocacy, volunteering and information services.

See review of activities for additional details under both these headings.

Achievements and performance

Review of activities

The year covered by this report between April 2023 and March 2024 saw a number of significant changes internally and externally which effected the organisation. Enhanced capacity and experience from elsewhere coming into the organisation further enhanced the ability of Carlisle Eden Mind to deliver on its key objectives. The Lighthouse service had another successful year providing face to face support to people in crisis every evening of the year from our premises in Carlisle. After a challenging period, recruitment and retention of staff improved and the service benefited from a number of new colleagues joining with experience from service delivery in a range of other settings.

Mindline Cumbria, which serves as the access point for The Lighthouse and also operates telephone, webchat and text-based support in its own right also saw significant increases in demand for much of the year. Both services benefitted from a concerted and targeted profile-raising campaign and improved, specific contact with a range of potential referring agencies and others. Our performance particularly via digital platforms improved immensely following the development of a new strategy and refresh of our website, identity, and messaging.

This had a positive effect in a range of performance areas and is a developing strength of the whole organisation.

You in Mind funded through national initiative Alternatives to Crisis developed its work, and performance in terms of numbers of clients seen improved. We also made major steps forward in terms of reach and impact in the rural area with specific work in the Eden Valley developing well and bringing key support to a range of more isolated communities.

Development of the service was enhanced by the launch of peer support group, Breathing Space which provides a community-based option for many clients. This model has been an enormous success, and the network of groups has built strongly in the rural area too.

Children and Young People services saw new injection of funding from a range of sources, including the Francis Scott Trust and Cumbria Community Foundation and we were particularly pleased to develop a coaching arm to the support we provide thanks to a very generous donation from CRH. Our links with schools remain very good and development of new approaches to support in a changing and often very challenging environment for young people is much needed and reflects the flexibility in our delivery and trust of partner organisations.

Training provision continued to be a significant part of our activity both for income generation and wider mental health awareness. A range of new organisational and business clients sought input through the year, and we are very pleased with spread of our work into sectors where traditionally mental health has been little discussed let alone addressed in workplaces.

After significant recruitment in the previous year to a range of newly established positions recruitment was less of a factor than before. Staffing levels remained stable although again we had challenges with recruitment the senior finance management position.

In addition to the appointment of a new Chair, there were further changes on our Trustee Board with the

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

recruitment of two new Trustees during the year who have added to capacity and the range of experience. Under new leadership the Board took a number of significant steps in relation to furthering its own development and to ensure full understanding of the organisation. These were positive moves forward with Board development workshops, attendance at whole staff days and specific trustee focused training in a range of areas.

At the end of the year under consideration Tara Quinn, our Chief Executive for the last six years and an employee since 2005 left the organisation. Tara had been at the forefront of developing and leading on delivery of services at Carlisle Eden Mind based upon the principles of advocacy, which remains as an important element of our work.

She had a key role in development of the Lighthouse service and played a major part in ensuring continued funding for that service and many others over a number of years. Also, Tara led the organisation through the challenges of Covid 19 and contributed hugely to the success of Carlisle Eden Mind. We wish her well. As always, the charity benefited enormously from the work of volunteers. In all areas including as Board members, working in our shop or supporting individuals via peer support roles or within our various groups volunteers are at the heart of our work.

In addition, we are indebted to those who raise funds for us. We were delighted to hold our first ever Charity Night during the year which celebrated the role of all our friends and partners and in particular those who contribute time and energy to raise funds for us. We could not do the things we do and meet our aims without that massive and enduring contribution from so many people.

The organisation ended the year by moving into new premises within the centre of Carlisle, which will allow for expansion of activities, including training and working more fully with groups and partners under one roof.

Investment policy and performance

The Trustees operate within the terms set down within our governing document, the Memorandum and Articles of Association having regard to the guidance provided by the relevant Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind-up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. Our free reserves do not currently meet the requirements as set out above by the Board.

Structure, governance and management

Constitution

Carlisle Eden Mind Limited is registered as a charitable company limited by guarantee and was established by a Memorandum of Association.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who appointed under the terms set down within the Memorandum of Association.

Organisational structure and decision-making policies

The Board of Trustees meet every eight weeks and are responsible for the strategic direction and policy of the charity. The Board also delegates certain responsibilities and activities to two Committees which meet in alternate months to Board meetings and submit reports and make recommendations to the Board as part of each cycle of meetings.

At present the Committee has seven members from a variety of experience and skills base relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services and management of the charity is the responsibility of the Chief Executive Officer supported by colleagues.

The team of staff under the direction of the Chief Executive Officer are responsible for ensuring that the charity delivers the services specified, reporting of outcomes takes place and key performance indicators are met.

The team are further responsible for supervision and support of all staff and volunteers and that all activities take place safely and with due consideration of all relevant good practice and quality standards and in accordance with relevant legal frameworks.

Policies adopted for the induction and training of Trustees

Trustees are recruited and inducted into the organisation by their fellow Trustees and relevant staff in line with provisions set down in our Trustee Handbook.

The Handbook draws upon guidance issued and periodically updated through key Charity Commission publications and advice and guidance.

The Trustees are encouraged to undertake a wide range of training throughout the year to assist in meeting requirements of their role and participate in some important parts of the organisation's mandatory training requirements in respect of safeguarding, health and safety and IT security.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' indemnities

The Charity holds a standard insurance policy under a Group Policy arranged by national Mind which includes a trustees' indemnity against any liability in connection with negligence, default, breach of duty or breach of trust in relation to the charity.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Reference and administrative details of the Charity, its trustees and advisers

Trustees

P M Hutton, Chair (resigned 31 May 2023)
J B Buckley
S P Crookes
Dr C Kenn
C Bloomfield (appointed 27 November 2023)
P Hawkyard (appointed 28 March 2024)
S Marsh
Dr L Nelson, Chair

Company registered number
05689607

Charity registered number
1113649

Registered office

1 Victoria Place
Carlisle
Cumbria
CA1 1EJ

Chief Executive Officer
T Quinn

Accountants

Seavor (South Cumbria) Limited
Chartered Accountants
The Office
Mardale Road
Penrith
CA11 9EH

Bankers

National Westminster Bank plc
24/25 Devonshire Street
Penrith
Cumbria
CA11 7ST

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 December 2024 and signed on their behalf by:



Dr L Nelson

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE EDEN MIND LIMITED
('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 17 December 2024

Jonathan Miller FCA DChA

ICAEW

Seavor (South Cumbria) Limited

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	75,397	335,855	411,252	431,312
Charitable activities	4	38,930	-	38,930	47,430
Other trading activities	5	72,012	58,673	130,685	124,574
Investments	6	219	-	219	71
Total income		186,558	394,528	581,086	603,387
Expenditure on:					
Raising funds	7	129,446	1,076	130,522	114,823
Charitable activities	8	189,980	385,198	575,178	453,133
Total expenditure		319,426	386,274	705,700	567,956
Net movement in funds		(132,868)	8,254	(124,614)	35,431
Reconciliation of funds:					
Total funds brought forward		362,302	151,117	513,419	477,988
Net movement in funds		(132,868)	8,254	(124,614)	35,431
Total funds carried forward		229,434	159,371	388,805	513,419

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 29 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	37,730	14,506
Current assets			
Debtors	14	48,939	31,265
Cash at bank and in hand	16	349,176	492,073
		<u>398,115</u>	<u>523,338</u>
Creditors: amounts falling due within one year	15	(47,040)	(24,425)
Net current assets		<u>351,075</u>	<u>498,913</u>
Total assets less current liabilities		<u>388,805</u>	<u>513,419</u>
Net assets excluding pension asset		<u>388,805</u>	<u>513,419</u>
Total net assets		<u><u>388,805</u></u>	<u><u>513,419</u></u>
Charity funds			
Restricted funds	17	159,371	151,117
Unrestricted funds	17	229,434	362,302
Total funds		<u><u>388,805</u></u>	<u><u>513,419</u></u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 17 December 2024 and signed on their behalf by:



Dr L Nelson

The notes on pages 12 to 29 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(116,057)	(16,939)
Cash flows from investing activities		
Dividends, interests and rents from investments	219	71
Purchase of tangible fixed assets	(27,059)	(1,612)
Net cash used in investing activities	(26,840)	(1,541)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(142,897)	(18,480)
Cash and cash equivalents at the beginning of the year	492,073	510,553
Cash and cash equivalents at the end of the year	349,176	492,073

The notes on pages 12 to 29 form part of these financial statements

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

Carlisle Eden Mind Limited is a private company, limited by guarantee, domiciled in England and Wales, registration number 05689607. The registered office is 1 Victoria Place, Carlisle. Cumbria, CA1 1EJ.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES (CONTINUED)

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants				
North Cumbria NHS Trust	-	298,074	298,074	307,709
Cumbria County Council	-	-	-	17,770
Cumbria Youth Alliance	-	-	-	21,861
HTC Connect	-	-	-	24,981
Mind	-	17,781	17,781	15,734
Cumbria Community Foundation	-	10,000	10,000	-
The Francis Scott Trust	-	10,000	10,000	-
	-	335,855	335,855	388,055
Donations	75,397	-	75,397	42,757
Grants - Nestle	-	-	-	500
	75,397	-	75,397	43,257
	75,397	335,855	411,252	431,312
<i>Total 2023</i>	43,257	388,055	431,312	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Mental Health Activities	38,930	38,930	47,430
<i>Total 2023</i>	47,430	47,430	

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fundraising, including small donations	-	-	7,452
<i>Total 2023</i>	7,452	7,452	

Income from non charitable trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charity trading income	-	58,673	58,673	7,500
Shop income	14,568	-	14,568	17,277
Training income	57,444	-	57,444	92,345
	72,012	58,673	130,685	117,122
<i>Total 2023</i>	109,622	7,500	117,122	

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest receivable	219	219	71
<i>Total 2023</i>	<i>71</i>	<i>71</i>	

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. EXPENDITURE ON RAISING FUNDS

Costs of raising voluntary income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Brochures and material	1,452	-	1,452	144
Events	578	1,076	1,654	109
Computer and IT	1,420	-	1,420	432
Costs of raising voluntary income	668	-	668	-
Motor and travel	256	-	256	69
Telephone	578	-	578	501
Salaries and wages	13,647	-	13,647	4,965
Employers NIC	566	-	566	215
Staff pensions	546	-	546	262
	<u>19,711</u>	<u>1,076</u>	<u>20,787</u>	<u>6,697</u>
<i>Total 2023</i>	<u>6,697</u>	<u>-</u>	<u>6,697</u>	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. EXPENDITURE ON RAISING FUNDS (continued)

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rent and rates	10,254	10,254	7,500
Insurances	601	601	2,165
Telephone	1,747	1,747	1,353
Printing, postage, stationery	711	711	1,009
Computer and IT	11	11	459
Motor and travel	4,100	4,100	2,319
Subscriptions	715	715	744
Staff training	952	952	479
Shop expenses	1,224	1,224	823
General maintenance and cleaning	977	977	-
Legal and professional	2,013	2,013	766
Events	1,646	1,646	1,710
Training Materials	18,647	18,647	9,392
Salaries and wages	60,345	60,345	73,215
Employers NIC	3,448	3,448	4,075
Staff pensions	2,344	2,344	2,117
	<u>109,735</u>	<u>109,735</u>	<u>108,126</u>
<i>Total 2023</i>	<u>108,126</u>	<u>108,126</u>	

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Mental Health Activities	189,980	385,198	575,178	453,133
<i>Total 2023</i>	137,666	315,467	453,133	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Mental Health Activities	504,457	70,721	575,178	453,133
<i>Total 2023</i>	383,786	69,347	453,133	

ANALYSIS OF DIRECT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	417,580	320,952
Rent and rates	13,590	11,440
Insurances	7,199	5,122
Telephone	11,753	7,504
Print, postage, stationery	4,113	664
Legal and professional	18,922	7,181
Motor and travel	3,550	4,609
Training	2,487	2,215
Computer and IT	8,252	7,199
General office costs	1,308	7,750
Advertising and marketing	-	1,944
Sundry expenses	1,844	23
General maintenance and cleaning	5,960	1,949
Subscriptions	7,899	5,234
	504,457	383,786

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	42,364	36,695
Depreciation	3,834	3,517
Rent and rates	1,510	1,560
Insurances	800	1,182
Telephone	1,306	967
Print, postage, stationery	457	2,325
Repairs and maintenances	1,601	2,504
Legal and professional	259	4,290
General office costs	10,780	1,357
Events	832	743
Sundry expenses	2,049	1,730
General maintenance and cleaning	662	4,788
Subscriptions	878	4,895
Governance costs	3,389	2,794
	70,721	69,347

10. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,520	1,680

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	495,159	404,745
Social security costs	27,427	22,588
Contribution to defined contribution pension schemes	18,254	15,163
	540,840	442,496

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. STAFF COSTS (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Mental Health Activities	25	21
Management and administration	5	5
	30	26

No employee received remuneration amounting to more than £60,000 in either year.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £NIL were reimbursed to a trustee, for travel expenses incurred. (2023 - £165)

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	46,545	24,375	1,010	71,930
Additions	24,649	2,409	-	27,058
At 31 March 2024	<u>71,194</u>	<u>26,784</u>	<u>1,010</u>	<u>98,988</u>
Depreciation				
At 1 April 2023	39,935	17,489	-	57,424
Charge for the year	2,200	1,432	202	3,834
At 31 March 2024	<u>42,135</u>	<u>18,921</u>	<u>202</u>	<u>61,258</u>
Net book value				
At 31 March 2024	<u>29,059</u>	<u>7,863</u>	<u>808</u>	<u>37,730</u>
At 31 March 2023	<u>6,610</u>	<u>6,886</u>	<u>1,010</u>	<u>14,506</u>

14. DEBTORS

	2024 £	2023 £
Due within one year		
Trade debtors	47,080	28,349
Prepayments and accrued income	1,859	2,916
	<u>48,939</u>	<u>31,265</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	27,988	9,455
Other taxation and social security	7,858	6,266
Other creditors	6,489	7,024
Accruals and deferred income	4,705	1,680
	<u>47,040</u>	<u>24,425</u>

16. FINANCIAL INSTRUMENTS

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	349,176	492,073
	<u>349,176</u>	<u>492,073</u>

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Unrestricted Funds	362,302	186,558	(319,426)	229,434
Restricted funds				
Restricted Fund	151,117	394,528	(386,274)	159,371
Total of funds	513,419	581,086	(705,700)	388,805

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Unrestricted Funds	260,741	207,832	(252,489)	146,218	362,302
Restricted funds					
Restricted Fund	217,247	395,555	(315,467)	(146,218)	151,117
Total of funds	477,988	603,387	(567,956)	-	513,419

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	362,302	186,558	(319,426)	229,434
Restricted funds	151,117	394,528	(386,274)	159,371
	<u>513,419</u>	<u>581,086</u>	<u>(705,700)</u>	<u>388,805</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	260,741	207,832	(252,489)	146,218	362,302
Restricted funds	217,247	395,555	(315,467)	(146,218)	151,117
	<u>477,988</u>	<u>603,387</u>	<u>(567,956)</u>	<u>-</u>	<u>513,419</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	37,730	-	37,730
Current assets	238,744	159,371	398,115
Creditors due within one year	(47,040)	-	(47,040)
Total	<u>229,434</u>	<u>159,371</u>	<u>388,805</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	14,506	-	14,506
Current assets	372,221	151,117	523,338
Creditors due within one year	(24,425)	-	(24,425)
Total	362,302	151,117	513,419

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(124,614)	35,431
Adjustments for:		
Depreciation charges	3,835	3,517
Dividends, interests and rents from investments	(219)	(71)
Decrease/(increase) in debtors	(17,674)	10,319
Increase/(decrease) in creditors	22,615	(66,135)
Net cash used in operating activities	(116,057)	(16,939)

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	431	327
Cash at bank	348,745	491,746
Total cash and cash equivalents	349,176	492,073

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	492,073	(142,897)	349,176
	<u>492,073</u>	<u>(142,897)</u>	<u>349,176</u>

23. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

CARLISLE EDEN MIND LIMITED

England & Wales - Charity number 1113649

Accounts

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their Annual Report together with the financial statements of the Carlisle Eden Mind Limited for the year 1 April 2022 to 31 March 2023.

The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide many benefits and continue to support the welfare of those who use the services provided.

Carlisle Eden Mind's mission statement

Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of Carlisle and Eden areas. To achieve this we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims

- To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information, and the challenging of discrimination and stigma.
- To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.
- To develop the organisational capacity in order to deliver high quality services and support.
- To be a resource for all people in the Carlisle and Eden areas who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet their needs.
- In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity(PB2)'

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Main activities undertaken to further the Charity's purposes for the public benefit:

- Preservation of mental health: Activities supporting this include awareness raising and campaigning work and the provision of information.
- Supporting those experiencing mental and emotional distress. Activities supporting this include the provision of advocacy, volunteering and information services.

See review of activities for additional details under both these headings.

Achievements and performance

Review of activities

The year covered by this report between April 2022 and March 2023 was a significant time of consolidation and development for Carlisle Eden Mind.

In delivery terms it saw the conclusion of a very successful service, Connect which in the end was funded for six years. It also saw the start of a new service You in Mind, which has a range of new and innovative ways of working with the local community. In respect of other work there were new challenges and other changes but very positive developments in a number of ways.

The organisation itself strengthened its capacity at all levels with further implementation of the plans set by the Board of Trustees in preceding years.

Connect had been a National Lottery funded service delivered over six years. When it finally ended in summer 2022 colleagues had supported clients with a range of issues relating to economic welfare and related challenges to people's mental health.

The funding had been extended by an additional year to address the additional issues arising from the Covid pandemic. It proved timely because the final year also coincided with significant increases in energy costs and the cost-of-living crisis, which produced a range of new challenges for those struggling with mental health issues.

The learning from the service delivery over such an extended period was very significant and will inevitably and positively be reflected in future proposals for new funding and service development.

In all, colleagues saw over 1200 people over the lifetime of Connect, worked in partnership with key local organisations including Citizens Advice and Cumbria Law Centre and ensured a wider awareness of the links between economic crisis and mental health challenges were better and more fully understood. A key part of the work was effecting change over extended periods and some people worked within Connect and drew on our support for very significant periods. Evaluation of the outcomes demonstrated that people saw real changes, empowerment and development of self-confidence. This was transformative for many people, and we are very proud of this impact and the learning we have gained from the work.

We were fortunate that the three staff who had been at forefront of delivering Connect from its inception chose to stay on and move to our new service You in Mind, in one case in a very different role and for another person to a key management post within the new service.

You in Mind funded initially for two years through national initiative Alternatives to Crisis aims to support the management of immediate crisis, develop resilience and through its use of a full time employed coach help clients develop strategies and approaches to handle a variety of situations and circumstances.

Autumn 2022 saw recruitment to the other positions within the team and the building of new links and relationships with a range of agencies to encourage referrals. The funding also included support to a specific role enabling us to develop and deliver services in the rural area, a traditionally more challenging task than in more urban areas.

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Whilst still at an early stage as the year closed the first three months of 2023 had seen significant referral numbers with colleagues meeting with nearly 150 people over that period.

The Lighthouse evening service continued to provide support to large numbers of people in crisis and dealt with some staffing hiccoughs to continue to provide a comprehensive service across a variety of contact channels.

A priority for those leading the service was to refresh and, in some cases, re-establish referral routes that appear to have been hampered over the period of the pandemic and its aftermath. Funding remained in place via NHS routes, and we continued to provide the Mindline telephone and associated support service for the whole of Cumbria. Again, numbers using the service remained strong throughout the year.

The ending of funding from Children in Need has meant that our CYP services entered the year 2022/23 reliant upon the excellent support provided through Cumbria County Council post Covid funding and separate funds channelled via Cumbria Youth Alliance.

The continuation of Families in Mind provision in association with SilverCloud Health online learning and support proved popular despite our need to adapt direct supervision and support. We continued to publicise and facilitate access and responses from those who used it remained positive.

Training provision continued to be a significant part of our activity both in terms of raising and driving mental health awareness and for income generation.

Whilst overall training enquiries did not immediately return to levels seen pre pandemic, our key long term and continuing relationships with Sellafield and the NDA remained vibrant and positive. The launch of a new 2-day MHFA course by MHFA England renewed this work and also allowed us on a wider basis to draw in new clients and individuals and boost overall training numbers as the year 2022/23 ended.

Training for young people also proved popular and the bespoke developed work for primary age children added to the portfolio of learning opportunities offered across all age groups. In addition, 2022/23 saw funding received to allow training of another member of staff to deliver Youth Mental Health First Aid, which extends our ability to deliver to even more organisations and individuals who work with young people.

As identified previously 2022/23 provided some key opportunities for Trustees to take forward their aspirations with regard to capacity development in the organisation.

The appointment of a Digital Manager in the previous year allowed us to develop and enhance many aspects of our digital offering and improved performance as well as giving priority to a range of issues in relation to digital transformation. We still have many challenges in this area but our capability along with our understanding of those demands was enhanced by having a dedicated role within the organisation.

Similarly, the appointment of a Senior Finance Manager boosted our capacity in that area of activity and has enabled us to consider areas for review and development beyond simply the day-to-day work in ensuring that our financial records are maintained and remain in compliance with trustee expectation and the relevant legal and regulatory frameworks. By year end we had identified a range of areas that require active engagement across a range of finance matters and began to consider how to tackle those issues.

In addition, the retirement of the Business Manager after many years of outstanding and committed service to Carlisle Eden Mind allowed for another key development.

The appointment of a full time Chief Operating Officer (COO), who was appointed from within the organisation in June 2022 meant that a key wish of Trustees to extend and develop senior management capacity had been met.

Further recruitment to the core functions saw the appointment of an Office Manager to assist and develop day to day management of the office functions and internal support. It also provided more focused support to senior

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

managers in relation to HR, policy review and development of a range of related functions as day-to-day finance work had been re allocated with creation of a new Finance Officer role.

Wider investment saw the appointment of a Community Fundraiser to build on a range of encouraging initiatives and developments in terms of fundraising which had seen receipts increase for the first time since Covid. This role enhances our ability to support our regular fundraisers, develop and deliver our own fundraising events and above all enables us to respond and build opportunities with organisations and businesses in relation to their independent fund-raising efforts.

Finally, we also added to the training team during 2022/23 an important capacity building development as interest and enquiries for training began to return to pre Covid levels and demand from our regular clients including Sellafield and NDA also increased.

Immediate recruitment to a number of other key positions proved initially frustrating but again by the end of the year under consideration we had made some important progress to ensure the plans agreed by the Trustees could be brought to fruition.

In addition to paid staff the charity benefited enormously from the work of volunteers. Whether as Board members or working in our shop or supporting individuals via peer support roles or within our various groups' volunteers play a very powerful role within our work. We are also enormously grateful for the work of those who selflessly give enormous time and energy to raise funds which makes a massive difference to our ability to deliver our aims and objectives.

Investment policy and performance

The Trustees operate within the terms set down within our governing document, the Memorandum and Articles of Association having regard to the guidance provided by the relevant Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind-up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. At the year ended 31 March 2023, our free reserves do meet these requirements as set and periodically reviewed by the Board.

Structure, governance and management

Constitution

Carlisle Eden Mind Limited is registered as a charitable company limited by guarantee and was established by a Memorandum of Association.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who appointed under the terms set down within the Memorandum of Association.

Organisational structure and decision-making policies

The Board of Trustees meet every eight weeks and are responsible for the strategic direction and policy of the charity. The Board also delegates certain responsibilities and activities to two Committees which meet in alternate months to Board meetings and submit reports and make recommendations to the Board as part of each cycle of meetings.

At present the Committee has five members from a variety of experience and skills base relevant to the work of the charity.

A scheme of delegation which was reviewed and updated during the year is in place and day to day responsibility for the provision of the services and management of the Charity is the responsibility of the Chief Executive Officer supported by colleagues.

The team of staff under the direction of the Chief Executive Officer are responsible for ensuring that the charity delivers the services specified, reporting of outcomes takes place and key performance indicators are met. The team are further responsible for supervision and support of all staff and volunteers and that all activities take place safely and with due consideration of all relevant good practice and quality standards and in accordance with the relevant legal frameworks.

Policies adopted for the induction and training of Trustees

Trustees are recruited and inducted into the organisation by their fellow Trustees and relevant staff in line with provisions set down in our Trustee Handbook.

The Handbook draws upon guidance issued and periodically updated through key Charity Commission publications and advice and guidance.

The Trustees are encouraged to undertake a wide range of training throughout the year to assist in meeting requirements of their role and participate in some important parts of the organisation's mandatory training requirements in respect of safeguarding, health and safety and IT security.

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' indemnities

The Charity holds a standard insurance policy under a Group Policy arranged by national Mind which includes a trustees' indemnity against any liability in connection with negligence, default, breach of duty or breach of trust in relation to the charity.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details of the Charity, its trustees and advisers

Trustees

P M Hutton, Chair (resigned 31 May 2023)
S L Berry (resigned 23 November 2022)
J B Buckley
S P Crookes
M Hetherington (resigned 23 November 2022)
Dr C Kenn
S Marsh
Dr L Nelson, Chair

Company registered number

05689607

Charity registered number

1113649

Registered office

27 Spencer Street
Carlisle
Cumbria
CA1 1BE

Chief Executive Officer

T Quinn

Accountants

Full Circle Accountancy Limited
Chartered Accountants
The Office
Mardale Road
Penrith
Cumbria
CA11 9EH

Bankers

National Westminster Bank plc
24/25 Devonshire Street
Penrith
Cumbria
CA11 7ST

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19 December 2023 and signed on their behalf by:



Dr L Nelson
(Chair of Trustees)

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE EDEN MIND LIMITED
('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 19 December 2023

Jonathan Miller FCA DChA

ICAEW

Full Circle Accountancy Limited

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	43,257	388,055	431,312	461,243
Charitable activities	4	47,430	-	47,430	48,800
Other trading activities	5	117,074	7,500	124,574	139,639
Investments	6	71	-	71	8
Other income	7	-	-	-	320
Total income		207,832	395,555	603,387	650,010
Expenditure on:					
Raising funds	8	114,823	-	114,823	70,276
Charitable activities	9	137,666	315,467	453,133	535,306
Total expenditure		252,489	315,467	567,956	605,582
Net (expenditure)/income		(44,657)	80,088	35,431	44,428
Transfers between funds	18	146,218	(146,218)	-	-
Net movement in funds		101,561	(66,130)	35,431	44,428
Reconciliation of funds:					
Total funds brought forward		260,741	217,247	477,988	433,560
Net movement in funds		101,561	(66,130)	35,431	44,428
Total funds carried forward		362,302	151,117	513,419	477,988

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 30 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	14,506	16,411
Current assets			
Debtors	15	31,265	41,584
Cash at bank and in hand	17	492,073	510,553
		<u>523,338</u>	<u>552,137</u>
Creditors: amounts falling due within one year	16	(24,425)	(90,560)
Net current assets		498,913	461,577
Total assets less current liabilities		<u>513,419</u>	<u>477,988</u>
Net assets excluding pension asset		<u>513,419</u>	<u>477,988</u>
Total net assets		<u>513,419</u>	<u>477,988</u>
Charity funds			
Restricted funds	18	151,117	217,247
Unrestricted funds	18	362,302	260,741
Total funds		<u>513,419</u>	<u>477,988</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 December 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'L Nelson', written in a cursive style.

Dr L Nelson

The notes on pages 13 to 30 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(16,939)	61,312
Cash flows from investing activities		
Dividends, interests and rents from investments	71	8
Purchase of tangible fixed assets	(1,612)	(2,813)
Net cash used in investing activities	(1,541)	(2,805)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(18,480)	58,507
Cash and cash equivalents at the beginning of the year	510,553	452,046
Cash and cash equivalents at the end of the year	492,073	510,553

The notes on pages 13 to 30 form part of these financial statements

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

Carlisle Eden Mind Limited is a private company, limited by guarantee, domiciled in England and Wales, registration number 05689607. The registered office is 27 Spencer Street, Carlisle, CA1 1BE.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance
Computer equipment	- 20% reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES (CONTINUED)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants				
North Cumbria NHS Trust	-	307,709	307,709	180,004
Cumbria County Council	-	17,770	17,770	47,942
Cumbria Youth Alliance	-	21,861	21,861	4,092
HTC Connect	-	24,981	24,981	90,671
Mind	-	15,734	15,734	3,000
Cumbria Community Foundation	-	-	-	12,300
North Cumbria Locality Care Group	-	-	-	35,365
BBC Children In Need	-	-	-	6,949
Department of Health	-	-	-	11,883
	-	388,055	388,055	392,206
Donations	42,757	-	42,757	69,037
Grants - Nestle	500	-	500	-
	43,257	-	43,257	69,037
	43,257	388,055	431,312	461,243
<i>Total 2022</i>	71,855	389,388	461,243	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from charitable activities - Mental Health Activities	47,430	47,430	48,800
	<u>47,430</u>	<u>47,430</u>	
<i>Total 2022</i>	<u>48,800</u>	<u>48,800</u>	

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising, including small donations	7,452	7,452	12,348
	<u>7,452</u>	<u>7,452</u>	
<i>Total 2022</i>	<u>12,348</u>	<u>12,348</u>	

Income from non charitable trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charity trading income	-	7,500	7,500	-
Shop income	17,277	-	17,277	15,697
Training income	92,345	-	92,345	111,594
	<u>109,622</u>	<u>7,500</u>	<u>117,122</u>	<u>127,291</u>
<i>Total 2022</i>	<u>127,291</u>	<u>-</u>	<u>127,291</u>	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest receivable	71	71	8
	<u>71</u>	<u>71</u>	<u>8</u>
<i>Total 2022</i>	<u>8</u>	<u>8</u>	

7. OTHER INCOMING RESOURCES

	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other incoming resources	-	-	320
	<u>-</u>	<u>-</u>	<u>320</u>
<i>Total 2022</i>	<u>320</u>	<u>320</u>	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. EXPENDITURE ON RAISING FUNDS

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Brochures and material	144	144	249
Events	109	109	80
Computer and IT	432	432	405
Motor and travel	69	69	9
Telephone	501	501	436
Salaries and wages	4,965	4,965	3,186
Employers NIC	215	215	106
Staff pensions	262	262	123
	6,697	6,697	4,594
<i>Total 2022</i>	4,594	4,594	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. EXPENDITURE ON RAISING FUNDS (continued)

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Rent and rates	7,500	7,500	10,736
Insurances	2,165	2,165	240
Telephone	1,353	1,353	1,195
Printing, postage, stationery	1,009	1,009	165
Computer and IT	459	459	671
Motor and travel	2,319	2,319	1,087
Subscriptions	744	744	459
Staff training	9,511	9,511	-
Shop expenses	823	823	832
General maintenance and cleaning	-	-	814
Legal and professional	766	766	2,333
Events	1,710	1,710	385
Sundry expenses	360	360	6,563
Salaries and wages	73,215	73,215	36,279
Employers NIC	4,075	4,075	2,549
Staff pensions	2,117	2,117	1,374
	<u>108,126</u>	<u>108,126</u>	<u>65,682</u>
<i>Total 2022</i>	<u><u>65,682</u></u>	<u><u>65,682</u></u>	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Mental Health Activities	137,666	315,467	453,133	535,306
	<u>146,162</u>	<u>389,144</u>	<u>535,306</u>	
<i>Total 2022</i>	<u>146,162</u>	<u>389,144</u>	<u>535,306</u>	

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Mental Health Activities	383,786	69,347	453,133	535,306
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2022</i>	<u>493,400</u>	<u>41,906</u>	<u>535,306</u>	

ANALYSIS OF DIRECT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	320,952	343,520
Rent and rates	11,440	13,738
Insurances	5,122	2,846
Telephone	7,504	8,809
Print, postage, stationery	664	517
Legal and professional	7,181	12,494
Motor and travel	4,609	1,847
Training	2,215	577
Computer and IT	7,199	4,031
General office costs	7,750	2,240
Advertising and marketing	1,944	-
Sundry expenses	23	2,878
General maintenance and cleaning	1,949	1,427
Subscriptions	5,234	20,413
Project costs	-	78,063
	<u>383,786</u>	<u>493,400</u>

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	36,695	19,753
Depreciation	3,517	4,245
Rent and rates	1,560	-
Insurances	1,182	1,089
Telephone	967	2,134
Print, postage, stationery	2,325	-
Repairs and maintenances	2,504	-
Legal and professional	4,290	5,664
Computer and IT	-	672
General office costs	1,357	2,592
Advertising and marketing	-	19
Expensed equipment	-	11
Events	743	-
Sundry expenses	1,730	295
General maintenance and cleaning	4,788	1,601
Subscriptions	4,895	970
Governance costs	2,794	2,861
	69,347	41,906

11. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	<i>2022 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,680	1,920

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. STAFF COSTS

	2023 £	2022 £
Wages and salaries	404,745	372,783
Social security costs	22,588	21,360
Contribution to defined contribution pension schemes	15,163	12,747
	<u>442,496</u>	<u>406,890</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Mental Health Activities	21	19
Management and administration	5	3
	<u>26</u>	<u>22</u>

No employee received remuneration amounting to more than £60,000 in either year.

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £165 were reimbursed to a trustee, for travel expenses incurred. (2022 - £Nil)

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	45,943	24,375	-	70,318
Additions	602	-	1,010	1,612
At 31 March 2023	<u>46,545</u>	<u>24,375</u>	<u>1,010</u>	<u>71,930</u>
Depreciation				
At 1 April 2022	38,286	15,621	-	53,907
Charge for the year	1,649	1,868	-	3,517
At 31 March 2023	<u>39,935</u>	<u>17,489</u>	<u>-</u>	<u>57,424</u>
Net book value				
At 31 March 2023	<u>6,610</u>	<u>6,886</u>	<u>1,010</u>	<u>14,506</u>
At 31 March 2022	<u>7,657</u>	<u>8,754</u>	<u>-</u>	<u>16,411</u>

15. DEBTORS

	2023 £	2022 £
Due within one year		
Trade debtors	28,349	35,474
Prepayments and accrued income	2,916	6,110
	<u>31,265</u>	<u>41,584</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	9,455	25,716
Other taxation and social security	6,266	5,295
Other creditors	7,024	5,483
Accruals and deferred income	1,680	54,066
	<u>24,425</u>	<u>90,560</u>

17. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>492,073</u>	<u>510,553</u>

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Unrestricted Funds	260,741	207,832	(252,489)	146,218	362,302
Restricted funds					
Restricted Fund	217,247	395,555	(315,467)	(146,218)	151,117
Total of funds	477,988	603,387	(567,956)	-	513,419

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Unrestricted Funds	216,877	260,302	(216,438)	260,741
Restricted funds				
Restricted Fund	216,683	389,708	(389,144)	217,247
Total of funds	433,560	650,010	(605,582)	477,988

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	260,741	207,832	(252,489)	146,218	362,302
Restricted funds	217,247	395,555	(315,467)	(146,218)	151,117
	<u>477,988</u>	<u>603,387</u>	<u>(567,956)</u>	<u>-</u>	<u>513,419</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	216,877	260,302	(216,438)	260,741
Restricted funds	216,683	389,708	(389,144)	217,247
	<u>433,560</u>	<u>650,010</u>	<u>(605,582)</u>	<u>477,988</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	14,506	-	14,506
Current assets	372,221	151,117	523,338
Creditors due within one year	(24,425)	-	(24,425)
Total	<u>362,302</u>	<u>151,117</u>	<u>513,419</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	16,411	-	16,411
Current assets	253,504	298,633	552,137
Creditors due within one year	(38,174)	(52,386)	(90,560)
Total	<u>231,741</u>	<u>246,247</u>	<u>477,988</u>

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	35,431	44,428
Adjustments for:		
Depreciation charges	3,517	4,245
Dividends, interests and rents from investments	(71)	(8)
Decrease/(increase) in debtors	10,319	(8,535)
Increase/(decrease) in creditors	(66,135)	21,182
Net cash provided by/(used in) operating activities	<u>(16,939)</u>	<u>61,312</u>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	327	406
Cash at bank	491,746	510,147
Total cash and cash equivalents	<u>492,073</u>	<u>510,553</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	510,553	(18,480)	492,073
	<u>510,553</u>	<u>(18,480)</u>	<u>492,073</u>

24. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

CARLISLE EDEN MIND LIMITED

England & Wales - Charity number 1113649

Accounts

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Carlisle Eden Mind Limited for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide many benefits and continue to look after the welfare of those who partake of the services provided.

Carlisle Eden Mind's mission statement:

Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of Carlisle and Eden Districts. To achieve this we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims:

To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information, and the challenging of discrimination and stigma.

To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.

To develop the organisational capacity in order to deliver high quality services and support.

To be a resource for all people in the Carlisle and Eden Districts who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet local needs.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

● **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and fundraising.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

● **Main activities undertaken to further the Charity's purposes for the public benefit**

Preservation of mental health:

Activities supporting this include awareness raising and campaigning work and the provision of information. See review of achievements for additional details.

Supporting those experiencing mental and emotional distress.

Activities supporting this include the provision of advocacy, volunteering and information services. See review of achievements for additional details.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

● **Review of activities**

As two separate Mind groups, we have been in existence for over 30 years, until Carlisle Mind and Eden Mind merged to become Carlisle Eden Mind in 2010.

As a smaller organisation we have had over twenty staff members through the course of the year who are all dedicated and experienced, offering exceptional services. The wide range of services which contribute to meeting our objectives, include a range of complexities. Many of the staff and services are also supported by a dedicated team of volunteers, particularly in our Penrith shop, who carry out invaluable work, some whilst in recovery.

This year, although not as shocking and difficult as our previous year, we have dealt with a number of challenges and successfully continued to grow and deliver good quality services. We continued to focus our efforts in fundraising around issues arising from the impact of the pandemic, using our experience from the previous year around the difficulties many of those accessing our services had experienced and targeted funders in relation to those issues. Each and every year, since 2018, we have grown in terms of delivering a range of much needed services, reached more individuals in our communities and increased our funds. This has been within a backdrop of the pandemic, depleted management resources and ongoing development of internal structures.

We are very proud of the development Carlisle Eden Mind has achieved over the last few years and aim to continue building upon our robust strategy of increasing core funds through diversification including training delivery, shop income and community fundraising. Having adapted all our delivery throughout the pandemic, we have continued to offer some of those options within our range of services. Our Training team continue to offer online delivery, we continue to offer organisational cultural change in relation attitudes to mental health, continually challenging the discourse. Community fundraising has changed slightly for us in that, along with many other organisations, it has been more difficult to recruit to community fundraising staff; many individuals have become self-employed in a variety of roles including fundraising and digital support. However, we successfully continued this role in house with an aim to recruit to a Funding Manager in the near future, who will be supported by our Digital Manager. Our shop, continues to offer volunteering roles to individuals in our community and has a firm group of volunteers who use their skills, passion and commitment to the organisation.

We have been in a strong financial position and raised enough funds to have focussed discussions with the Management team and Board of Trustees around investing in roles in the organisation to diversify delivery and manage Carlisle Eden Mind more effectively with a view to expansion in the near future. With this in mind, we underwent a pay review across the whole organisation which concluded with a much fairer pay structure and, importantly, space to improve growth for our staff. We invested in the recruitment of a Digital Manager, agreed upon a Funding Manager to recruit in due course and to move away from the Business Manager model to create a Chief Operating Officer role. We also had invested in a Senior Finance Manager rather than finance officer and recruited a chartered accountant in this role, ensuring our finances are managed on a day to day basis by a specialist. Although at the beginning of this investment, we are seeing real changes and more effective management leading to broader reach within our communities and setting the scene for Carlisle Eden Mind to officially expand our delivery area. We have maintained our focus on raising funds according to our strategy and continually seek new and inventive ways to enhance income and deliver services where gaps exist and use our monitoring tools to tailor our funding opportunities. We continue to reduce our reliance on contract and grant income by diversifying income streams. We have developed an infrastructure that will allow for progression across these income streams in the future.

This year, using our ingenuity, contacts and good relationships with funders, we were able to maintain and in some areas, increase our funding sources and service delivery. As funding programmes began to reopen after being re-directed during the pandemic, we have successfully applied to a variety of funders for some of our services. Due to our reputation and relationships with funders, we were also able to make a variety of improvements and changes as required within our services having seen the impact of the pandemic up close.

Our staff and volunteers, including our trustees, have shown immense resilience and strength throughout this period; continuing to offer each other and our community support. We have worked with the many changes and adaptations encountered throughout this unsettling period coming through the other end. We have successfully navigated the numerous changes we have faced to improve our services now and into the future to engage more individuals who benefit greatly from our services.

We have continued to deliver our Coaching in Mind project which relies heavily on technological support, creating a coaching and supportive psycho-educational platform for young people who are also given 1-1 support. This was created

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

in the midst of the pandemic using the feedback and resources available at the time. We have adapted this to include parent work, and have incorporated this in other funding opportunities to roll out in a wider sense. This service funded by both Carlisle City and Eden District Councils supports our I-I advocacy service and enabled us to reach a wide range of young people will be highlighted in our accounts, split across the years 2020 and into 2021.

We offer crisis and information services which span across daytime and evening. Our crisis services, which were selected as the Spotlight within National Mind as an exceptional service, offer a dedicated countywide telephone line with access to web chat, email and text services which has supported over 2000 callers this year. We have continued to see an increase in male contacts most of whom are in the 30-45 age range. Most of our contacts have become more complex. We have offered a daytime hardship and mental health crisis service connecting individuals across Carlisle and Eden in partnership with two community organisations, Cumbria Law Centre and Citizens Advice Carlisle and Eden. We secured a year of extra funding through a separate fund within Big Lottery, to ensure we closed this project in July 2022 in a timely and appropriate manner. We have also offered High Intensity support through Freedom to Fly, which is a crisis based service using a pilot model to work with individuals engaging with a variety of services who benefit from a more consistent approach.

The evening crisis service, The Lighthouse, founded in 2017 as an innovative multi-agency project, working closely with Police, Cumbria Partnership Trust and funded through Clinical Commissioning Group. This service continues to see individuals in crisis, helping a huge number of people holistically and therefore reducing the need to have NHS services intervene. When other services are involved, our support helps that process and offers a rounded approach to help someone through their crisis. We continue to reduce the pressures on much needed public services and provide an essential means of support for our community, which we would like to see rolled out across the County. A major change within the service this year is that we have developed the service to be delivered in-house only and seen the ending of our delivery partnership with Glenmore Trust who have provided excellent support alongside Carlisle Eden Mind in The Lighthouse. Together we ensured this project would be delivered and become a fixture of crisis service options in the area; a big thank you to all at Glenmore Trust for their involvement and support over the years.

Using our involvement with a national crisis service development group, involving national Mind and other Mind groups across the country, and as one of the established crisis groups in the country, many of our resources have been used to develop a framework for those considering development of such a service. Using our expertise, we worked with the Clinical Commissioning Group to gain funding to a project called Alternatives to Crisis. We were successful in our funding bid and will see the roll out of this two year project from summer 2022.

Our young people's service have also included adapting our delivery to a variety of platforms of engagement, offering different sources of materials to schools to support their young people's mental health throughout the pandemic. This has included web based services and training packages developed for schools to specifically share with their own pupils across Carlisle and Eden.

Our services have included a small portion of funding for volunteer support. A long-standing strength of Carlisle Eden Mind has been the opportunities we offer to volunteers who have lived experience of mental health challenges, to build confidence and self-esteem; to widen their social networks and if they wish to use volunteering as a pathway back into employment.

Our aim is to access further funding to increase volunteer support across the organisation. We value their contribution and aim to prioritise this funding area. Volunteers support the organisation within day and evening services. This funding allows us to support vulnerable volunteers when needed and to engage and usually deliver thousands hours of support across the year which is of significant benefit to the organisation and all services.

Unfortunately, our volunteering services have been severely impacted over the last 2 years and we seek resolution to this through a variety of funding measures and will hopefully build this base again in the near future. We have been able to continue some of this work and greatly appreciate those who have given their time to us.

We have an excellent reputation in delivering bespoke and contracted training around mental health awareness, Mental Health First Aid, suicide prevention and self-harm awareness across the County. We also have a very successful bespoke training programme with major local employers, the voluntary sector and statutory services to raise awareness about mental health. Adaptations to provide online delivery have ensured a continued presence and initiation of new training

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

programmes. Feedback during the year has highlighted excellent delivery and development of the training programme to the staff and management at Sellafield, Nuclear Decommissioning Authority, Magnox, Cumberland Building Society, Kaefer, Cubby Construction and James Walker Ltd. We have continued to receive requests for online training and face to face delivery has commenced again.

As highlighted in our last report, we began a new relationship with one of our funders who was Cumbria Partnership Foundation Trust and have become Cumbria Northumberland Tyne and Wear NHS Foundation Trust (CNTW).

We continue to deliver service for our Clinical Commissioning Group (CCG) and work with CNTW to enable this to happen. We were funded £50,000 to deliver mental health service by the CCG in 2020 to deliver from April 2021. We were able to spread this fund across a variety of delivery areas including: Coaching in Mind for Young people, recruitment of a Digital Manager, creation of new materials for young people and our information line to name but a few. It was a crucial piece of funding that allowed us space to 'add on' to existing services whilst helping to develop new ones.

Last, but certainly not least, our shop has a primary concern in income generation; however, it is much more than that. We have a team of dedicated and passionate volunteers who help us manage the stock, publicity and supporting others who come to our shops seeking information, guidance and a safe space. Our shops will always offer more than trade and is something of which we are very proud and are very appreciative of the time our volunteers give in order to provide this much needed and little acknowledged resource.

Carlisle Eden Mind has gone from strength to strength. We continue to learn and adapt to the immediate needs of our community whilst keeping our sights on the future and have made many positive changes including: Online training and service delivery as required; upcoming development of evening crisis service into a daytime time service including rural outreach; expansion of young people's services to include parent coaching and partnerships with iCan and Safety Net; continued access to coaching for staff; continued policy development and Trustee recruitment creating robust sub committees to support the Trustee Board. One of our main priorities for the year ahead is to engage more formally with communities of West Cumbria. We aim to raise funds to allow us to deliver more specific projects in West Cumbria with the support of the community and organisations delivering services that are needed and where gaps exist.

Our volunteers, trustees and staff work incredibly hard to deliver our mission within the community and everyone within the organisation should be very proud of our achievements. We take this opportunity to thank all of our funders, for trusting us to continue to deliver our services in the community and those who continue to support us in any way they can. We appreciate everything our supporters have done for us and look forward with optimism for the coming year and years ahead.

• Investment policy and performance

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

● **Reserves policy**

The total annual core running costs of the Charity, assuming current programmes continue, is estimated to be £190,000. A large proportion of our running costs will be met by future service agreements which are expected to continue, subject to certain performance conditions being met. The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. At the year ended 31 March 2022, our free reserves do not yet meet this goal. Our reserves policy is refreshed annually and we will be working towards making up the gap between actual and intended reserves levels over the next year

Structure, governance and management

● **Constitution**

Carlisle Eden Mind Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

● **Organisational structure and decision-making policies**

The Management Committee meet every 4-6 weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Managers are responsible for ensuring that the charity delivers the services specified, key performance indicators are met, individual supervision of the staff/volunteer team and that working practices in line with good practice models and relevant quality standards.

● **Policies adopted for the induction and training of Trustees**

Most trustees are already familiar with the practical work of the charity, through volunteering or through contact with Carlisle Eden Mind through the broad range of voluntary and statutory sector groups we maintain contact with. A Trustee Handbook has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This handbook also contains all essential governance documents including the previous years Committee minutes, business plan, financial strategies, quality management practice etc. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements. Feedback from the trustees about their induction has been very positive.

● **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

● **Trustees' indemnities**

The Charity holds a standard insurance policy which includes a trustees' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Reference and administrative details of the Charity, its trustees and advisers

Trustees

P M Hutton, Chair

S L Berry

J B Buckley

S P Crookes

M Hetherington (appointed 27 July 2021)

Dr C Kenn (appointed 26 January 2022)

S Marsh (appointed 27 July 2021)

Dr L Nelson

H Barker (resigned 27 May 2021)

E Dixon (resigned 27 July 2021)

L Maquire (resigned 27 July 2021)

Company registered number

05689607

Charity registered number

1113649

Registered office

27 Spencer Street

Carlisle

Cumbria

CA1 1BE

Accountants

Jonathan Miller FCA DChA

Chartered Accountants

The Office

Mardale Road

Penrith

Cumbria

CA11 9EH

Bankers

National Westminster Bank plc

24/25 Devonshire Street

Penrith

Cumbria

CA11 7ST

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 14 December 2022 and signed on their behalf by:

P M Hutton
(Chair of Trustees)

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE EDEN MIND LIMITED ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 14 December 2022

Jonathan Miller FCA DChA

ICAEW

Full Circle Accountancy Limited

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	71,855	389,388	461,243	704,747
Charitable activities	4	48,800	-	48,800	21,694
Other trading activities	5	139,639	-	139,639	77,695
Investments	6	8	-	8	-
Other income	7	-	320	320	500
Total income		260,302	389,708	650,010	804,636
Expenditure on:					
Raising funds	8	70,276	-	70,276	32,543
Charitable activities	9	146,162	389,144	535,306	587,153
Total expenditure		216,438	389,144	605,582	619,696
Net movement in funds		43,864	564	44,428	184,940
Reconciliation of funds:					
Total funds brought forward		216,877	216,683	433,560	248,620
Net movement in funds		43,864	564	44,428	184,940
Total funds carried forward		260,741	217,247	477,988	433,560

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 30 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	16,411	17,843
Current assets			
Debtors	15	41,584	33,049
Cash at bank and in hand	17	510,553	452,046
		<u>552,137</u>	<u>485,095</u>
Creditors: amounts falling due within one year	16	(90,560)	(69,378)
Net current assets		<u>461,577</u>	<u>415,717</u>
Total assets less current liabilities		<u>477,988</u>	<u>433,560</u>
Net assets excluding pension asset		<u>477,988</u>	<u>433,560</u>
Total net assets		<u><u>477,988</u></u>	<u><u>433,560</u></u>
Charity funds			
Restricted funds	18	246,247	216,683
Unrestricted funds	18	231,741	216,877
Total funds		<u><u>477,988</u></u>	<u><u>433,560</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 14 December 2022 and signed on their behalf by:

P M Hutton
(Chair of Trustees)

The notes on pages 13 to 30 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	61,312	147,947
Cash flows from investing activities		
Dividends, interests and rents from investments	8	(10)
Purchase of intangible assets	(2,813)	(11,890)
Net cash used in investing activities	(2,805)	(11,900)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	58,507	136,047
Cash and cash equivalents at the beginning of the year	452,046	315,999
Cash and cash equivalents at the end of the year	510,553	452,046

The notes on pages 13 to 30 form part of these financial statements

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

I. GENERAL INFORMATION

Carlisle Eden Mind Limited is a private company, limited by guarantee, domiciled in England and Wales, registration number 05689607. The registered office is 27 Spencer Street, Carlisle, CA1 1BE.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (CONTINUED)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants			
North Cumbria NHS Trust	-	180,004	180,004
BBC Children In Need	-	6,949	6,949
Cumbria County Council	-	47,942	47,942
Department of Health	-	11,883	11,883
Cumbria Youth Alliance	-	4,092	4,092
HTC Connect	-	90,671	90,671
Mind	3,000	-	3,000
Cumbria Community Foundation	-	12,300	12,300
North Cumbria Locality Care Group	-	35,365	35,365
Subtotal detailed disclosure	3,000	389,206	392,206

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. INCOME FROM DONATIONS AND LEGACIES (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	68,855	182	69,037
Subtotal	68,855	182	69,037
	71,855	389,388	461,243
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Grants			
Cumbria County Council	-	118,153	118,153
BBC Children In Need	-	31,062	31,062
Mind	-	34,786	34,786
Department of Health	-	40,133	40,133
Cumbria Youth Alliance	-	5,617	5,617
North Cumbria NHS Trust	-	188,553	188,553
HTC Connect	-	102,331	102,331
Lloyds Bank	6,191	-	6,191
Mind	8,369	-	8,369
Cumbria Community Foundation	10,000	23,904	33,904
Cumbria Northumberland Tyne & Wear NHS Trust	-	33,334	33,334
Subtotal detailed disclosure	24,560	577,873	602,433
Donations	56,915	-	56,915
Government grants	45,399	-	45,399
Subtotal	102,314	-	102,314
	126,874	577,873	704,747

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Mental Health Activities	48,800	48,800

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Mental Health Activities	21,694	21,694

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising	12,348	12,348	-

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Shop income	15,697	15,697
Training income	111,594	111,594
	127,291	127,291

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. INCOME FROM OTHER TRADING ACTIVITIES (continued)

Income from non charitable trading activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Shop income	7,697	7,697
Training income	69,998	69,998
	<u>77,695</u>	<u>77,695</u>

6. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest receivable	<u>8</u>	<u>8</u>	<u>-</u>

7. OTHER INCOMING RESOURCES

	Restricted funds 2022 £	Total funds 2022 £
Other incoming resources	<u>320</u>	<u>320</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Other incoming resources	<u>500</u>	<u>500</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. EXPENDITURE ON RAISING FUNDS

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Brochures and material	249	249
Events	80	80
Computer and IT	405	405
Motor and travel	9	9
Telephone	436	436
Salaries and wages	3,186	3,186
Employers NIC	106	106
Staff pensions	123	123
	4,594	4,594

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Events	165	165
Computer and IT	282	282
Telephone	208	208
Salaries and wages	4,200	4,200
Employers NIC	250	250
Staff pensions	100	100
	5,205	5,205

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. EXPENDITURE ON RAISING FUNDS (continued)

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Rent and rates	10,736	10,736
Insurances	240	240
Telephone	1,195	1,195
Printing, postage, stationery	165	165
Computer and IT	671	671
Motor and travel	1,087	1,087
Subscriptions	459	459
Shop expenses	832	832
General maintenance and cleaning	814	814
Legal and professional	2,333	2,333
Events	385	385
Sundry expenses	6,563	6,563
Salaries and wages	36,279	36,279
Employers NIC	2,549	2,549
Staff pensions	1,374	1,374
	65,682	65,682

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. EXPENDITURE ON RAISING FUNDS (continued)

Fundraising trading expenses (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Rent and rates	11,840	11,840
Insurances	491	491
Telephone	1,516	1,516
Printing, postage, stationery	853	853
Computer and IT	704	704
Motor and travel	472	472
Subscriptions	86	86
Shop expenses	1,735	1,735
General maintenance and cleaning	451	451
Legal and professional	50	50
Sundry expenses	558	558
Salaries and wages	8,337	8,337
Employers NIC	91	91
Staff pensions	154	154
	<u>27,338</u>	<u>27,338</u>

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Mental Health Activities	<u>146,162</u>	<u>389,144</u>	<u>535,306</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Mental Health Activities	175,227	411,926	587,153

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Mental Health Activities	497,645	37,661	535,306

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Mental Health Activities	545,391	41,762	587,153

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

ANALYSIS OF DIRECT COSTS

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	343,520	377,854
Depreciation	4,245	4,604
Rent and rates	14,362	14,546
Insurances	2,846	5,944
Telephone	8,809	9,873
Print, postage, stationery	517	-
Repairs and maintenances	-	312
Legal and professional	12,494	12,378
Motor and travel	1,847	433
Volunteer expenses	-	52
Training	577	4,381
Computer and IT	4,031	6,188
General office costs	1,616	1,116
Advertising and marketing	-	3,179
Expensed equipment	-	319
Sundry expenses	2,878	5,881
General maintenance and cleaning	1,427	802
Subscriptions	20,413	7,552
Project costs	78,063	89,977
	497,645	545,391

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	19,753	14,210
Insurances	1,089	1,666
Telephone	2,134	-
Legal and professional	5,664	-
Computer and IT	672	1,405
General office costs	2,592	1,004
Advertising and marketing	19	705
Expensed equipment	11	-
Sundry expenses	295	-
General maintenance and cleaning	1,601	508
Subscriptions	970	1,119
Governance costs	2,861	21,145
	37,661	41,762

11. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	<i>2021 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,920	1,800

12. STAFF COSTS

	2022 £	<i>2021 £</i>
Wages and salaries	372,783	394,248
Social security costs	21,360	20,906
Contribution to defined contribution pension schemes	12,747	8,742
	406,890	423,896

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. STAFF COSTS (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	<i>2021 No.</i>
Mental Health Activities	19	<i>21</i>
Management and administration	3	<i>4</i>
	22	<i>25</i>

No employee received remuneration amounting to more than £60,000 in either year.

13. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2021	43,130	24,375	67,505
Additions	2,813	-	2,813
At 31 March 2022	45,943	24,375	70,318
Depreciation			
At 1 April 2021	36,375	13,287	49,662
Charge for the year	1,911	2,334	4,245
At 31 March 2022	38,286	15,621	53,907
Net book value			
At 31 March 2022	7,657	8,754	16,411
At 31 March 2021	<i>6,755</i>	<i>11,088</i>	<i>17,843</i>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. DEBTORS

	2022 £	2021 £
Due within one year		
Trade debtors	35,474	25,767
Prepayments and accrued income	6,110	7,282
	<u>41,584</u>	<u>33,049</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	25,716	5,415
Other taxation and social security	5,295	5,888
Other creditors	5,483	6,275
Accruals and deferred income	54,066	51,800
	<u>90,560</u>	<u>69,378</u>

17. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>510,553</u>	<u>452,046</u>

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Unrestricted Funds	216,877	260,302	(245,438)	231,741
Restricted funds				
Restricted Fund	216,683	389,708	(360,144)	246,247
Total of funds	433,560	650,010	(605,582)	477,988

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
Unrestricted Funds	169,578	226,763	(179,464)	216,877
Restricted funds				
Restricted Fund	79,042	577,873	(440,232)	216,683
Total of funds	248,620	804,636	(619,696)	433,560

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds	216,877	260,302	(245,438)	231,741
Restricted funds	216,683	389,708	(360,144)	246,247
	433,560	650,010	(605,582)	477,988

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds	169,578	226,763	(179,464)	216,877
Restricted funds	79,042	577,873	(440,232)	216,683
	248,620	804,636	(619,696)	433,560

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	16,411	-	16,411
Current assets	253,504	298,633	552,137
Creditors due within one year	(38,174)	(52,386)	(90,560)
Total	<u>231,741</u>	<u>246,247</u>	<u>477,988</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	17,843	-	17,843
Current assets	268,412	216,683	485,095
Creditors due within one year	(69,378)	-	(69,378)
Total	<u>216,877</u>	<u>216,683</u>	<u>433,560</u>

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<u>44,428</u>	<u>184,940</u>
Adjustments for:		
Depreciation charges	4,245	4,604
Dividends, interests and rents from investments	(8)	10
Decrease/(increase) in debtors	(8,535)	8,333
Increase/(decrease) in creditors	21,182	(49,940)
Net cash provided by operating activities	<u>61,312</u>	<u>147,947</u>

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	406	382
Notice deposits (less than 3 months)	510,147	451,664
Total cash and cash equivalents	510,553	452,046

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	452,046	58,507	510,553
	452,046	58,507	510,553

CARLISLE EDEN MIND LIMITED

England & Wales - Charity number 1113649

Accounts

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

H Barker

J B Buckley, Chair

L Maquire

S L Berry

A Terry (resigned 25 November 2020)

S P Crookes

E Dixon, Vice Chair

Dr L Nelson

P M Hutton (appointed 27 May 2020)

K Wood (resigned 4 August 2020)

Company registered number

05689607

Charity registered number

1113649

Registered office

27 Spencer Street

Carlisle

Cumbria

CA1 1BE

Accountants

Full Circle Accountancy Limited

Chartered Accountants

The Office

Mardale Road

Penrith

CA11 9EH

Bankers

National Westminster Bank plc

24/25 Devonshire Street

Penrith

Cumbria

CA11 7ST

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide many benefits and continue to look after the welfare of those who partake of the services provided.

Carlisle Eden Mind's mission statement:

Carlisle Eden Mind exists to enhance the quality of life for people experiencing mental and emotional distress and to work generally towards the promotion of better mental health for the residents of Carlisle and Eden Districts. To achieve this we aim to offer a range of quality services across the area, through improving understanding about mental health issues, challenging discrimination and through campaigning for better local and national services.

Carlisle Eden Mind's aims:

To actively engage in charitable campaigning related to local service provision and to seek to raise the profile of mental health issues locally through awareness raising, the provision of information, and the challenging of discrimination and stigma.

To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.

To develop the organisational capacity in order to deliver high quality services and support.

To be a resource for all people in the Carlisle and Eden Districts who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet local needs.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Preservation of mental health:

Activities supporting this include awareness raising and campaigning work and the provision of information. See review of achievements for additional details.

Supporting those experiencing mental and emotional distress.

Activities supporting this include the provision of advocacy, volunteering and information services. See review of achievements for additional details.

VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and fundraising.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

REVIEW OF ACTIVITIES

As two separate Mind groups, we have been in existence for over 30 years, until Carlisle Mind and Eden Mind merged to become Carlisle Eden Mind in 2010.

As a smaller organisation we have 27 staff members through the course of the year who are all dedicated and experienced, offering exceptional services. The wide range of services which contribute to meeting our objectives, include a range of complexities. Many of the staff and services are also supported by a strong and dedicated team of volunteers, who carry out invaluable work, some whilst in recovery.

This year, the difficulties experienced by many in the charitable sector have been reflected in Carlisle Eden Mind. Our robust strategy of increasing core funds through diversification through training delivery, shop income and community fundraising has been challenged this year. The early stages of 2020 saw a global pandemic which we knew would immediately affect our ability to increase core funds in these areas, mainly due to lockdown issues. We quickly diversified, increasing online certification for staff to offer online training and addressed how we could maximise community fundraising through online activity only. Our shop, through the ingenuity of our volunteers, started to offer click and collect services. Through the imagination and exploration of different ways of working, we were able to see real changes in all 3 of these areas and successfully managed to raise essential funds for core. We also ensured all funds available to us under Covid 19 were applied for, and this way managed to increase our funding streams. We have maintained clear focus on the sustainability of the organisation throughout and even within the pandemic, we have gone from strength to strength Training and Community Fundraising. We continue to reduce our reliance on contract and grant income by diversifying income streams. We have developed an infrastructure that will allow for progression across these income streams in the future.

This year, using our ingenuity, contacts and good relationships with funders, we were able to maintain and, in some areas, increase our funding sources and service delivery. The pandemic saw all funding programmes close; we were unable to apply for funding for some of our services which were coming to their natural end over the next 12 months. Due to our reputation and relationships with funders, we were able to secure funds in the immediate term, with an aim to reapply to funders when programmes reopened.

We have had no gap in service throughout the pandemic, in any of our services, and we mobilised quickly to enable home working immediately upon lockdown with the support of our funder, donees and crisis planning. We would like to acknowledge and give special Thank you to the Nuclear Decommissioning Authority who loaned us 10 laptops so we could mobilise immediately and to local firm Logic who loaned us printers and support.

Our staff and volunteers, including our trustees, have shown immense resilience and strength throughout this period; offering each other and our community support at the worst of times and have worked with the many changes and adaptations Carlisle Mind have encountered throughout this unsettling period.

Within this period, in addition to maintaining all of our current services, we were able to establish a new service in response to witnessing the struggles of the young people in our community. Both Eden and Carlisle District Councils funded us to deliver a new programme called Coaching in Mind for young people. This is a service which relies heavily on technological support, creating a coaching and supportive psycho educational platform for young people who are also given 1-1 support. This supported our 1-1 advocacy service and enabled us to reach a wide range of young people within the pandemic and is funded and will be highlighted in our accounts, split across the years 2020 and into 2021.

Our existing services include:

We offer crisis and information services which spans across daytime and evening. Our crisis services were selected as the Spotlight within National Mind as an exceptional service. The services delivered offer a dedicated countywide telephone line with access to webchat, email and text services which has supported over 3000 callers this year (up to 1700 contacts in one quarter at the end of 2020) This year has seen trends different from any other year with an increase in male contacts of up to 35%, most of whom in the 40-45 age range. Most of our contacts have become more complex. We offer a daytime hardship and mental health crisis service connecting individuals across Carlisle and Eden in partnership with two community organisations, Cumbria Law Centre and Citizens Advice Carlisle and Eden. This has been our last year of a 5 year project and has seen an increase in contacts due to the massive changes and disruptions, particularly in

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

hardship issues and housing issues, due to the pandemic. We secured 1 year extra funding through a separate fund with Big Lottery, to ensure we close this project timely and appropriately given the increased need this year.

The evening crisis service is an innovative which began as a multi-agency project. This service works closely with Police, Cumbria Partnership Trust and funded through Clinical Commissioning Group. Within the pandemic, we have seen an enormous increase in contacts of over 800 contacts per quarter on average from people in crisis who have been supported by this service, this is a respected and incredibly valued service.

We have also been very involved with a national crisis service development group, through national Mind and other Mind groups across the Country. As one of the established crisis groups in the country, many of our resources have been used to develop a framework for those considering developing such a service.

We offered countywide statutory independent mental health advocacy (IMHA) to adults across Cumbria, working with an automatic referral route to ensure coverage and access across the county. We deliver young persons' advocacy with Carlisle and Eden. We supported over 650 people within the adults' service and over 150 young people. We have developed the young people's services to inherently encompass co-production and participation and have delivered youth-based mental health first aid training, emotional resilience training and we have an active group of young people who help inform and shape our work. The IMHA service came to an end for us in 2020 and was taken over by an out of County provider who specialise in IMHA across Lancashire.

Our young people's service has also included adapting our delivery to engage in a variety of platforms of engagement, offering a variety of sources of materials to schools to support their young people's mental health throughout the pandemic including web based services and training packages developed for schools to specifically share with their own pupils across Carlisle and Eden.

Our Department of Health Beyond places of safety funding to develop a "virtual waiting room" to increase means of access to services, became particularly useful for us and the community throughout the pandemic, offering another virtual avenue for the community to engage with us and other services.

Our services have included a small portion of funding for volunteer support. A long-standing strength of Carlisle Eden Mind has been the opportunities we offer to volunteers who have lived experience of mental health challenges, to build confidence and self-esteem; to widen their social networks and if they wish to use volunteering as a pathway back into employment. Our aim is to access further funding to increase volunteer support across the organisation, we value their contribution and aim to prioritise this funding area. Volunteers support the organisation within day and evening services. This funding allows us to support vulnerable volunteers when needed and to engage and usually deliver over 10,000 hours of support across the year which is of significant benefit to the organisation and all services. Unfortunately, due to lockdown's this year, we have delivered much less volunteering for a variety of reasons however, because of their dedication and commitment, we are able to continue this work and greatly appreciate those who have given their time to us.

As highlighted, we have adapted our community fundraising and digital development this year, creating better means of access for the community to engage with us, to share our mission and highlight to our community the remarkable services we offer. Like last year, these changes have been an innovative and exciting development, creating strong opportunities to raise funds, promote awareness and increase the reach to Carlisle Eden Mind. We have ambitions for the future, recognising the need and opportunities this will have for us.

We seek to develop digital management in the coming year to create a funding and digital team to enhance the work we deliver and to take us into the future.

We have an excellent reputation to deliver bespoke and contracted training around mental health awareness, Mental Health First Aid, suicide prevention and self-harm awareness across the County. We also have a very successful bespoke training programme with major local employers, the voluntary sector and statutory services to raise awareness about mental health. Throughout the pandemic, changes to online delivery have ensured a continued presence and development of new training programmes, feedback highlighting excellent delivery and development of the training programme to the staff and management at Sellafield. The second part of 2020 saw an increase in training requests again, which secured online delivery and requests for involvement with a variety of organisation, as with the delivery provided to Sellafield, to acknowledge organisational culture to raise awareness of mental health within those organisations.

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

We have begun a new relationship with one of our funders who was Cumbria Partnership Foundation Trust and have become Cumbria Newcastle Tyne and Wear Trust (CNTW) We continue to deliver service for our Clinical Commissioning Group (CCG) and work with CNTW to enable this to happen. We were funded £50,000 to deliver mental health service by the CCG in 2020 to deliver from April 2021, this will be deferred in our accounts.

In this year, we have accumulated a healthy balance of unrestricted funds. We plan to spend £30,000 of the balance towards organisational development in the coming months, and continue to explore how we can utilise these funds to develop the organisation and our services.

Last, but certainly not least, we sadly made the decision to close the Appleby Shop as we just couldn't justify the costs of the central location. We may seek other means of shop activity in the future for Carlisle and when we are out of the Covid pandemic. All shops have a primary concern in income generation; however, all of our shops are much more than that. We have teams of dedicated and passionate volunteers who help us manage the stock, publicity and supporting others who come to our shops seeking information, guidance and a safe space. Our shops will always offer more than trade and is something of which we are very proud.

Even in adversity and global challenge, Carlisle Eden Mind has gone from strength to strength. We have learned so much over the last year and have made many positive changes over including new service delivery; home based working and additional support; access to coaching for staff; policy development and Trustee recruitment creating robust sub committees to support the Trustee Board.

Our volunteers, trustees and staff work incredibly hard to deliver our mission within the community and everyone within the organisation should be very proud of our achievements. We take this opportunity to thank all of our funders, for trusting us to continue to deliver our services the community and those who continue to support us in any way they can. We appreciate everything our supporters have done for us especially in such an uncertain and unusual year.

INVESTMENT POLICY AND PERFORMANCE

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

PRINCIPAL RISKS AND UNCERTAINTIES

Carlisle Eden Mind has conducted a review of the major risks to which the charity is exposed through quality management reviews and the business planning process. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. The continuing implementation of Mind Quality Management Standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

RESERVES POLICY

The total annual core running costs of the Charity, assuming current programmes continue, is estimated to be £190,000. A large proportion of our running costs will be met by future service agreements which are expected to continue, subject

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

to certain performance conditions being met. The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. At the year ended 31 March 2020, our free reserves do not yet meet this goal. Our reserves policy is refreshed annually and we will be working towards making up the gap between actual and intended reserves levels over the next year.

Structure, governance and management

CONSTITUTION

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity was incorporated on 27 January 2006 and was registered as a charity on 6 April 2006. The unincorporated charity 'Eden Mind' ceased activities on 1 May 2006. Following on from the merger with Carlisle Mind, the organisation changed its name on 15 July 2010 to Carlisle Eden Mind Limited.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Most trustees are already familiar with the practical work of the charity, through volunteering or through contact with Carlisle Eden Mind through the broad range of voluntary and statutory sector groups we maintain contact with.

A Trustee Handbook has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This handbook also contains all essential governance documents including the previous years Committee minutes, business plan, financial strategies, quality management practice etc. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements. Feedback from the trustees about their induction has been very positive.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Management Committee meet every 4-6 weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Managers are responsible for ensuring that the charity delivers the services specified, key performance indicators are met, individual supervision of the staff/volunteer team and that working practices in line with good practice models and relevant quality standards.

RELATED PARTY RELATIONSHIPS

There are no relationships to note.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES' INDEMNITIES

The charity holds a standard insurance policy which includes a trustees' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £10 per member to the assets of the charity in the event of winding up.

CARLISLE EDEN MIND LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Carlisle Eden Mind Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 13 December 2021 and signed on their behalf by:

P M Hutton
Trustee

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE EDEN MIND LIMITED (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 13 December 2021

Jonathan Miller FCA DChA

FULL CIRCLE ACCOUNTANCY LIMITED
Chartered Accountants

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	2	70,259	577,873	648,132	502,331
Charitable activities	3	21,694	-	21,694	-
Other trading activities	5,4	134,310	-	134,310	232,054
Investments	6	-	-	-	33
Other income		500	-	500	-
TOTAL INCOME		226,763	577,873	804,636	734,418
EXPENDITURE ON:					
Raising funds	5	32,543	-	32,543	136,329
Charitable activities	9	146,921	440,232	587,153	545,650
TOTAL EXPENDITURE	10	179,464	440,232	619,696	681,979
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		47,299	137,641	184,940	52,439
NET MOVEMENT IN FUNDS		47,299	137,641	184,940	52,439
RECONCILIATION OF FUNDS:					
Total funds brought forward		169,578	79,042	248,620	196,181
TOTAL FUNDS CARRIED FORWARD		216,877	216,683	433,560	248,620

The notes on pages 13 to 25 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	14		17,843		10,557
CURRENT ASSETS					
Debtors	15	33,049		41,382	
Cash at bank and in hand		452,046		315,999	
		<u>485,095</u>		<u>357,381</u>	
CREDITORS: amounts falling due within one year	16	<u>(69,378)</u>		<u>(119,318)</u>	
NET CURRENT ASSETS			<u>415,717</u>		238,063
NET ASSETS			<u>433,560</u>		<u>248,620</u>
CHARITY FUNDS					
Restricted funds	17		216,683		79,042
Unrestricted funds	17		216,877		169,578
TOTAL FUNDS			<u>433,560</u>		<u>248,620</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 13 December 2021 and signed on their behalf, by:

P M Hutton

S P Crookes

The notes on pages 13 to 25 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	19	147,947	<i>131,239</i>
Cash flows from investing activities:			
Dividends, interest and rents from investments		(10)	<i>33</i>
Purchase of tangible fixed assets		(11,890)	<i>(3,741)</i>
Net cash used in investing activities		(11,900)	<i>(3,708)</i>
Change in cash and cash equivalents in the year		136,047	<i>127,531</i>
Cash and cash equivalents brought forward		315,999	<i>188,468</i>
Cash and cash equivalents carried forward	20	452,046	<i>315,999</i>

The notes on pages 13 to 25 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

I. ACCOUNTING POLICIES

I.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Eden Mind Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

I.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page I. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

I.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CARLISLE EDEN MIND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

I. ACCOUNTING POLICIES (continued)

I.4 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 allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

I.5 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

I.6 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance

I.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

I.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

I. ACCOUNTING POLICIES (continued)

I.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

I.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

I.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

I.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

I.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. INCOME FROM DONATIONS GRANTS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	300	-	300	8,895
Government grants	45,399	-	45,399	-
Cumbria County Council	-	118,153	118,153	137,769
BBC Children in Need	-	31,062	31,062	21,925
Mind	-	34,786	34,786	30,511
Department of Health	-	40,133	40,133	-
Cumbria Youth Alliance	-	5,617	5,617	5,000
North Cumbria NHS Trust	-	188,553	188,553	26,709
HTC Connect	-	102,331	102,331	87,474
Grant - Lloyds TSB	-	-	-	24,048
Lloyds Bank	6,191	-	6,191	-
Mind COVID Grants	8,369	-	8,369	-
Cumbria Community Foundation	10,000	23,904	33,904	-
Cumbria Northumberland Tyne & Wear NHS Trust	-	33,334	33,334	160,000
Total donations and legacies	70,259	577,873	648,132	502,331
Total 2020	8,895	493,436	502,331	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Mental Health	21,694	-	21,694	-

4. FUNDRAISING INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising events	56,615	-	56,615	68,349
Total 2020	68,349	-	68,349	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. TRADING ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charity trading income				
Shop income	7,697	-	7,697	62,153
Training income	69,998	-	69,998	101,552
	<u>77,695</u>	<u>-</u>	<u>77,695</u>	<u>163,705</u>
Fundraising trading expenses				
Rent and rates	11,840	-	11,840	37,650
Insurances	491	-	491	723
Telephone	1,516	-	1,516	2,684
Print, postage and stationery	853	-	853	234
Computer and IT costs	704	-	704	1,231
Motor and travel	472	-	472	4,488
Subscriptions	86	-	86	578
Staff training	-	-	-	16,591
General shop expenses	1,735	-	1,735	5,803
Repairs and maintenances	451	-	451	2,394
Legal expenses	50	-	50	4,134
Events and activities	-	-	-	437
Volunteer expenses	-	-	-	52
Sundry expenses	558	-	558	117
Salaries and wages	8,337	-	8,337	42,294
Employers NIC	91	-	91	2,874
Staff pensions	154	-	154	957
	<u>27,338</u>	<u>-</u>	<u>27,338</u>	<u>123,241</u>
Net income from trading activities	<u>50,357</u>	<u>-</u>	<u>50,357</u>	<u>40,464</u>

6. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	-	-	-	33
	<u>-</u>	<u>-</u>	<u>-</u>	<u>33</u>
Total 2020	33	-	33	
	<u>33</u>	<u>-</u>	<u>33</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. DIRECT COSTS

	Mental Health Activities £	Total 2021 £	<i>Total 2020 £</i>
Rent and rates	14,546	14,546	14,682
Insurances	5,942	5,942	2,602
Telephone	9,873	9,873	7,892
Repairs and maintenances	312	312	2,758
Legal and professional	31,729	31,729	30,205
Motor and travel	433	433	6,986
Volunteer expenses	52	52	369
Training	4,381	4,381	1,943
Computer and IT	6,188	6,188	5,026
General office costs	1,116	1,116	4,501
Advertising and marketing	3,179	3,179	238
Expensed equipment	319	319	1,061
Sundry expenses	5,881	5,881	3,626
General maintenance and cleaning	802	802	704
Subscriptions	7,552	7,552	4,581
Project costs	89,977	89,977	77,494
Wages and salaries	327,107	327,107	301,475
National insurance	20,565	20,565	15,517
Pension cost	8,488	8,488	5,516
Depreciation	4,604	4,604	2,636
	543,046	543,046	489,812
<i>Total 2020</i>	489,812	489,812	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. SUPPORT COSTS

	Mental Health Activities	Total 2021	<i>Total 2020</i>
	£	£	£
Insurances	1,668	1,668	759
Print, postage, stationery	-	-	396
Repairs and maintenances	-	-	317
Legal and professional	2,343	2,343	338
Motor and travel	-	-	3,065
Computer and IT	1,405	1,405	1,358
General office costs	1,004	1,004	820
Advertising and marketing	705	705	435
Events	-	-	98
Sundry expenses	-	-	28
General maintenance and cleaning	508	508	1,088
Subscriptions	1,119	1,119	612
Wages and salaries	14,210	14,210	15,298
National insurance	-	-	5,662
Pension cost	-	-	1,861
	22,962	22,962	32,135
	22,962	22,962	32,135
<i>Total 2020</i>	<i>32,135</i>	<i>32,135</i>	
	32,135	32,135	

During the year ended 31 March 2021, the charity incurred the following Governance costs:

£NIL (2020 - £NIL) included within the table above in respect of Mental Health Activities.

Support costs are those costs necessary to ensure the charity is run as an efficient and effective organisation and to ensure it complies with legal and other requirements.

9. GOVERNANCE COSTS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	<i>Total funds 2020</i>
	£	£	£	£
Accountancy	1,800	-	1,800	4,500
Bank interest	10	-	10	-
Bank charges	635	-	635	1,411
Trustees expenses reimbursed	-	-	-	134
Wages and salaries	18,700	-	18,700	17,658
	21,145	-	21,145	23,703
	21,145	-	21,145	23,703

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	4,550	-	655	5,205	13,088
Expenditure on fundraising trading	8,582	-	18,756	27,338	123,241
Costs of raising funds	13,132	-	19,411	32,543	136,329
Mental Health Activities	370,370	4,604	191,034	566,008	521,947
Expenditure on governance	18,700	-	2,445	21,145	23,703
	402,202	4,604	212,890	619,696	681,979
<i>Total 2020</i>	<i>414,861</i>	<i>2,636</i>	<i>264,482</i>	<i>681,979</i>	

11. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	4,604	2,636

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £134).

12. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,800 (2020 - £1,800), and other services of £ -(2020 - £ -).

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**NOTES TO THE FINANCIAL STATEMENTS
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13. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	372,554	382,078
Social security costs	20,906	24,344
Other pension costs	8,742	8,439
	<u>402,202</u>	<u>414,861</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Mental Health Activities	24	21
Management and administration	3	4
	<u>27</u>	<u>25</u>

No employee received remuneration amounting to more than £60,000 in either year.

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	43,130	12,485	55,615
Additions	-	11,890	11,890
At 31 March 2021	<u>43,130</u>	<u>24,375</u>	<u>67,505</u>
Depreciation			
At 1 April 2020	34,689	10,369	45,058
Charge for the year	1,686	2,918	4,604
At 31 March 2021	<u>36,375</u>	<u>13,287</u>	<u>49,662</u>
Net book value			
At 31 March 2021	<u>6,755</u>	<u>11,088</u>	<u>17,843</u>
At 31 March 2020	<u>8,441</u>	<u>2,116</u>	<u>10,557</u>

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NOTES TO THE FINANCIAL STATEMENTS
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15. DEBTORS

	2021	2020
	£	£
Trade debtors	25,767	39,400
Prepayments and accrued income	7,282	1,982
	<u>33,049</u>	<u>41,382</u>

16. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,415	20,636
Other taxation and social security	5,888	6,485
Other creditors	6,275	4,884
Accruals and deferred income	51,800	87,313
	<u>69,378</u>	<u>119,318</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	169,578	226,763	(179,464)	216,877
Restricted funds				
Restricted Funds	79,042	577,873	(440,232)	216,683
Total of funds	248,620	804,636	(619,696)	433,560

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds				
General Funds	135,759	240,982	(207,163)	169,578
Restricted funds				
Restricted Funds	60,422	493,436	(474,816)	79,042
Total of funds	196,181	734,418	(681,979)	248,620

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	169,578	226,763	(179,464)	216,877
Restricted funds	79,042	577,873	(440,232)	216,683
	248,620	804,636	(619,696)	433,560

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
General funds	135,759	240,982	(207,163)	169,578
Restricted funds	60,422	493,436	(474,816)	79,042
	<u>196,181</u>	<u>734,418</u>	<u>(681,979)</u>	<u>248,620</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	17,843	-	17,843
Current assets	268,412	216,683	485,095
Creditors due within one year	(69,378)	-	(69,378)
	<u>216,877</u>	<u>216,683</u>	<u>433,560</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020</i>	<i>Restricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	10,557	-	10,557
Current assets	195,326	162,055	357,381
Creditors due within one year	(36,305)	(83,013)	(119,318)
	<u>169,578</u>	<u>79,042</u>	<u>248,620</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	184,940	52,439
Adjustment for:		
Depreciation charges	4,604	2,636
Dividends, interest and rents from investments	10	(33)
Decrease/(increase) in debtors	8,333	(19,615)
(Decrease)/increase in creditors	(49,940)	95,812
Net cash provided by operating activities	147,947	131,239

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	452,046	315,999
Total	452,046	315,999

21. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,742 (2020 £8,439). Contributions totalling £1,502 (2020 £1,884) were payable to the fund at the balance sheet date and are included in creditors.