

**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.

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**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

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**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.

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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

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**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.



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**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**

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**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**  
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**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**  
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**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 £
<b>INCOME FROM:</b>					
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	-
<b>TOTAL INCOME</b>		<b>226,763</b>	<b>577,873</b>	<b>804,636</b>	<b>734,418</b>
<b>EXPENDITURE ON:</b>					
Raising funds	5	32,543	-	32,543	136,329
Charitable activities	9	146,921	440,232	587,153	545,650
<b>TOTAL EXPENDITURE</b>	10	<b>179,464</b>	<b>440,232</b>	<b>619,696</b>	<b>681,979</b>
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>47,299</b>	<b>137,641</b>	<b>184,940</b>	<b>52,439</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>47,299</b>	<b>137,641</b>	<b>184,940</b>	<b>52,439</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		169,578	79,042	248,620	196,181
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>216,877</b>	<b>216,683</b>	<b>433,560</b>	<b>248,620</b>

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

**CARLISLE EDEN MIND LIMITED**  
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**REGISTERED NUMBER: 05689607**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

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

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.

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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

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

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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.

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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  
FOR THE YEAR ENDED 31 MARCH 2021**

**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
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	70,259	577,873	648,132	502,331
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2020	8,895	493,436	502,331	
	<hr/>	<hr/>	<hr/>	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Mental Health	21,694	-	21,694	-
	<hr/>	<hr/>	<hr/>	<hr/>

**4. FUNDRAISING INCOME**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising events	56,615	-	56,615	68,349
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2020	68,349	-	68,349	
	<hr/>	<hr/>	<hr/>	

**CARLISLE EDEN MIND LIMITED**  
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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 £
<b>Charity trading income</b>				
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>
<b>Fundraising trading expenses</b>				
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**

	<b>Mental Health Activities £</b>	<b>Total 2021 £</b>	<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
	<b>543,046</b>	<b>543,046</b>	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**

	<b>Mental Health Activities</b>	<b>Total 2021</b>	<i>Total 2020</i>
	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>22,962</b>	<b>22,962</b>	<b>32,135</b>
	<b>22,962</b>	<b>22,962</b>	<b>32,135</b>
<i>Total 2020</i>	<i>32,135</i>	<i>32,135</i>	
	<b>32,135</b>	<b>32,135</b>	

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**

	<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>	<i>Total funds 2020</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>21,145</b>	<b>-</b>	<b>21,145</b>	<b>23,703</b>
	<b>21,145</b>	<b>-</b>	<b>21,145</b>	<b>23,703</b>

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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
<b>Costs of raising funds</b>	<b>13,132</b>	<b>-</b>	<b>19,411</b>	<b>32,543</b>	<b>136,329</b>
Mental Health Activities	370,370	4,604	191,034	566,008	521,947
Expenditure on governance	18,700	-	2,445	21,145	23,703
	<b>402,202</b>	<b>4,604</b>	<b>212,890</b>	<b>619,696</b>	<b>681,979</b>
<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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General Funds	169,578	226,763	(179,464)	216,877
<b>Restricted funds</b>				
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 £
<b>General funds</b>				
General Funds	135,759	240,982	(207,163)	169,578
<b>Restricted funds</b>				
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**

	<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>
	£	£	£
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  
FOR THE YEAR ENDED 31 MARCH 2021**

**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)	<b>184,940</b>	52,439
<b>Adjustment for:</b>		
Depreciation charges	<b>4,604</b>	2,636
Dividends, interest and rents from investments	<b>10</b>	(33)
Decrease/(increase) in debtors	<b>8,333</b>	(19,615)
(Decrease)/increase in creditors	<b>(49,940)</b>	95,812
<b>Net cash provided by operating activities</b>	<b>147,947</b>	131,239

**20. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2021 £	2020 £
Cash in hand	<b>452,046</b>	315,999
Total	<b>452,046</b>	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.