

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
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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.

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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.

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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

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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

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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.

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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

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**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.

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**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
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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

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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
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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.

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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

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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.

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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
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**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

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**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

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**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

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**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>

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**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
	<hr/> 4,594 <hr/>	<hr/> 4,594 <hr/>

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
	<hr/> 5,205 <hr/>	<hr/> 5,205 <hr/>

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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

	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
	<hr/> 65,682 <hr/>	<hr/> 65,682 <hr/>

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>

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**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

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**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

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

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	<i>1,800</i>

12. STAFF COSTS

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

CARLISLE EDEN MIND LIMITED
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**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>

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**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.

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**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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted Fund	216,683	389,708	(360,144)	246,247
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	433,560	650,010	(605,582)	477,988
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CARLISLE EDEN MIND LIMITED
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**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
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted Fund	79,042	577,873	(440,232)	216,683
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	248,620	804,636	(619,696)	433,560
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	433,560	650,010	(605,582)	477,988
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	248,620	804,636	(619,696)	433,560
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CARLISLE EDEN MIND LIMITED
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**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>

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**NOTES TO THE FINANCIAL STATEMENTS
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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