

**CARLISLE EDEN MIND LIMITED**  
(A company limited by guarantee)

**UNAUDITED**

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

**CARLISLE EDEN MIND LIMITED**  
**(A company limited by guarantee)**

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**CARLISLE EDEN MIND LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

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

### **Objectives and activities**

#### **Policies and objectives**

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

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

#### **Carlisle Eden Mind's mission statement**

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

#### **Carlisle Eden Mind's aims**

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

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

**Objectives and activities (continued)**

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

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

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

**Achievements and performance**

**Review of activities**

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

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

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

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

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

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

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

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

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

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

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

**Achievements and performance (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Achievements and performance (continued)**

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

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

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

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

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

**Investment policy and performance**

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

**Financial review**

**Going concern**

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

**Reserves policy**

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

**Structure, governance and management**

**Constitution**

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

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

**Structure, governance and management (continued)**

**Methods of appointment or election of Trustees**

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

**Organisational structure and decision-making policies**

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

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

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

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

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

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

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

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

**Financial risk management**

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

**Trustees' indemnities**

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

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

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

**Trustees**

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

**Company registered number**

05689607

**Charity registered number**

1113649

**Registered office**

27 Spencer Street  
Carlisle  
Cumbria  
CA1 1BE

**Chief Executive Officer**

T Quinn

**Accountants**

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

**Bankers**

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

**Members' liability**

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



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

**Statement of Trustees' responsibilities**

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

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

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

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

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



**Dr L Nelson**  
(Chair of Trustees)

**CARLISLE EDEN MIND LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

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

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

Signed:

Dated: 19 December 2023

Jonathan Miller FCA DChA

ICAEW

Full Circle Accountancy Limited

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

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

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 2023**

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

**CARLISLE EDEN MIND LIMITED**  
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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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

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

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

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

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



**Dr L Nelson**

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

**CARLISLE EDEN MIND LIMITED**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

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

**1. GENERAL INFORMATION**

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

**2. ACCOUNTING POLICIES**

**2.1 Basis of preparation of financial statements**

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

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

**2.2 Income**

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

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

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

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

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

All expenditure is inclusive of irrecoverable VAT.

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

**2. ACCOUNTING POLICIES (CONTINUED)**

**2.4 Interest receivable**

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

**2.5 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following bases:

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

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

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

**2.8 Liabilities and provisions**

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

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

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



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

**2. ACCOUNTING POLICIES (CONTINUED)**

**2.9 Financial instruments**

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

**2.10 Pensions**

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

**2.11 Fund accounting**

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

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

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

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

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

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**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**5. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from fundraising events**

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

**Income from non charitable trading activities**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. INVESTMENT INCOME**

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

**7. OTHER INCOMING RESOURCES**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. EXPENDITURE ON RAISING FUNDS**

**Costs of raising voluntary income**

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

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

**8. EXPENDITURE ON RAISING FUNDS (continued)**

**Fundraising trading expenses**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

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

**10. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

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

**ANALYSIS OF DIRECT COSTS**

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



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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)**

**ANALYSIS OF SUPPORT COSTS**

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

**11. INDEPENDENT EXAMINER'S REMUNERATION**

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

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

**12. STAFF COSTS**

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

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

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

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

**13. TRUSTEES' REMUNERATION AND EXPENSES**

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

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. TANGIBLE FIXED ASSETS**

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

**15. DEBTORS**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**17. FINANCIAL INSTRUMENTS**

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

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

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

**18. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

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

**STATEMENT OF FUNDS - PRIOR YEAR**

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

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

**19. SUMMARY OF FUNDS**

**SUMMARY OF FUNDS - CURRENT YEAR**

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

**SUMMARY OF FUNDS - PRIOR YEAR**

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

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

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

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

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

**22. ANALYSIS OF CASH AND CASH EQUIVALENTS**

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

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

**23. ANALYSIS OF CHANGES IN NET DEBT**

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

**24. PENSION COMMITMENTS**

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