

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

Objectives and activities

Policies and objectives

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

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

Carlisle Eden Mind's mission statement

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

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

Carlisle Eden Mind's aims

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

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

Objectives and activities (continued)

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

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

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

Achievements and performance

Review of activities

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

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

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

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

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

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

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

Investment policy and performance

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

Financial review

Going concern

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

Reserves policy

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

Structure, governance and management

Constitution

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

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

Structure, governance and management (continued)

Methods of appointment or election of Trustees

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

Organisational structure and decision-making policies

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

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

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

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

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

Policies adopted for the induction and training of Trustees

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

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

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

Financial risk management

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

Trustees' indemnities

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

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

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

Trustees

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

Company registered number
05689607

Charity registered number
1113649

Registered office

1 Victoria Place
Carlisle
Cumbria
CA1 1EJ

Chief Executive Officer
T Quinn

Accountants

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

Bankers

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

Members' liability

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

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

Statement of Trustees' responsibilities

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

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

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

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

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



Dr L Nelson

CARLISLE EDEN MIND LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

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

Signed:

Dated: 17 December 2024

Jonathan Miller FCA DChA

ICAEW

Seavor (South Cumbria) Limited

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

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

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

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

CARLISLE EDEN MIND LIMITED
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REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2024

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

CARLISLE EDEN MIND LIMITED
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REGISTERED NUMBER: 05689607

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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

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

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

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

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



Dr L Nelson

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

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

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

2. ACCOUNTING POLICIES (CONTINUED)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

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

2. ACCOUNTING POLICIES (CONTINUED)

2.10 Pensions

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

2.11 Fund accounting

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

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

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

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

Income from non charitable trading activities

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

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

6. INVESTMENT INCOME

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

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

7. EXPENDITURE ON RAISING FUNDS

Costs of raising voluntary income

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

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

7. EXPENDITURE ON RAISING FUNDS (continued)

Fundraising trading expenses

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

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

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

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

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

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

ANALYSIS OF DIRECT COSTS

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

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9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (continued)

ANALYSIS OF SUPPORT COSTS

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

10. INDEPENDENT EXAMINER'S REMUNERATION

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

11. STAFF COSTS

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

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

11. STAFF COSTS (continued)

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

	2024	2023
	No.	No.
Mental Health Activities	25	21
Management and administration	5	5
	<hr/> 30 <hr/>	<hr/> 26 <hr/>

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

12. TRUSTEES' REMUNERATION AND EXPENSES

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

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

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

13. TANGIBLE FIXED ASSETS

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

14. DEBTORS

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

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. FINANCIAL INSTRUMENTS

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

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 2024**

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

STATEMENT OF FUNDS - PRIOR YEAR

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

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

18. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

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

SUMMARY OF FUNDS - PRIOR YEAR

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

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

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

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

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

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

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

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

22. ANALYSIS OF CHANGES IN NET DEBT

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

23. PENSION COMMITMENTS

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

