

Company registration number: 05689607
Charity registration number: 1113649

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

Carlisle Eden Mind Limited Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—5
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Account)	7
Comparative Statement of Financial Activities (including Income and Expenditure Account)	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Statement of Cash Flows	11
Notes to the Financial Statements	12—20

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

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

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

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

Objectives and Activities

Aims and Objectives

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

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

Carlisle Eden Mind's mission statement

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

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

Carlisle Eden Mind's aims

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

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

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

Public Benefit

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

Achievements and Performance

Review of activities

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

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

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

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

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Carlisle Eden Mind Limited

Trustees' Report (continued)

For The Year Ended 31 March 2025

Review of activities - continued

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

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

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

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

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

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

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

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

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

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

Investment policy and performance

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

Financial Review

Reserves Policy

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

Going Concern

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

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

Structure, Governance and Management

Governing Document

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

Trustee Selection Methods

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

Organisational Structure

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

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

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

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

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

Review of activities

Policies adopted for the induction and training of Trustees

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

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

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

Financial risk management

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

Trustees' indemnities

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

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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



Dr Louise Nelson

Trustee

18 December 2025

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

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

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

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

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

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

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

Carlisle Eden Mind Limited
Balance Sheet
As At 31 March 2025

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

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

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

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

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

On behalf of the board



Dr Louise Nelson

Trustee

18 December 2025

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

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

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

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

1. Reconciliation of expenditure to cash used in operations

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

2. Cash and cash equivalents

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

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

3. Analysis of changes in net funds

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

Carlisle Eden Mind Limited

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

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

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

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

2.2. Fund Accounting

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

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

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

2.3. Incoming Resources

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

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

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

2.4. Resources Expended

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5. Tangible Fixed Assets and Depreciation

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

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

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

2.6. Cash and Cash Equivalents

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

2.7. Financial Instruments

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

2.8. Pensions

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

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

3. Income from Donations and Legacies

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

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

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

4. Income from Charitable Activities

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

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

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

5. Income from Other Trading Activities

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

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

6. Investment Income

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

7. Net Income/(Expenditure)

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

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

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

8. Analysis of Expenditure

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

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

9. Support Costs

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

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

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

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

10. Independent Examiner's Remuneration

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

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

11. Staff Costs

Staff costs were as follows:

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

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

12. Average Number of Employees

Average number of employees during the year was as follows:

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

13. Tangible Assets

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

14. Debtors

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

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

15. Creditors: Amounts Falling Due Within One Year

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

16. Financial Instruments

The charitable company has the following financial instruments:

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

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

17. Pension Commitments

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

18. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	229,434	248,598	(381,498)	96,534
Restricted funds				
General restricted fund	159,371	358,064	(355,973)	161,462
Total funds	<u>388,805</u>	<u>606,662</u>	<u>(737,471)</u>	<u>257,996</u>

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

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

19. Transactions with Trustees

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

No trustee expenses have been incurred.

20. Related Party Disclosures

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

21. Company limited by guarantee

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

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