

Registered number: 05689607
Charity number: 1113649

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

CARLISLE EDEN MIND LIMITED
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Trustees

H Barker (appointed 28 November 2018)
J B Buckley, Chair
R Bushi (resigned 14 May 2019)
R G Currie (appointed 9 April 2018, resigned 9 May 2019)
L Maquire
K Wood (appointed 22 May 2019)
S L Berry (appointed 17 April 2019)
A Terry (appointed 22 May 2019)
S P Crookes (appointed 31 July 2019)
E Dixon, Vice Chair

Company registered number
05689607

Charity registered number
1113649

Registered office

27 Spencer Street
Carlisle
Cumbria
CA1 1BE

Accountants

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

Bankers

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

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

POLICIES AND OBJECTIVES

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

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

Carlisle Eden Mind's mission statement:

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

Carlisle Eden Mind's aims:

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

To be actively engaged in collaborative working and creative partnerships in the local area and Cumbria as a whole.

To develop the organisational capacity in order to deliver high quality services and support.

To be a resource for all people in the Carlisle and Eden Districts who identify themselves as experiencing mental and emotional distress and to provide a range of quality services and support to meet local needs.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Preservation of mental health:

Activities supporting this include awareness raising and campaigning work and the provision of information. See review of achievements for additional details.

Supporting those experiencing mental and emotional distress:

Activities supporting this include the provision of advocacy, volunteering and information services. See review of achievements for additional details.

VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity shops and

CARLISLE EDEN MIND LIMITED
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

fundraising.

Achievements and performance

REVIEW OF ACTIVITIES

As two separate Mind groups, we have been in existence for over 30 years, until Carlisle and Eden merged to become Carlisle Eden Mind in 2010.

As a smaller organisation we have 25 staff members through the course of the year who are all dedicated and experienced, offering exceptional services. The wide range of services which contribute to meeting our objectives, include a range of complexities. Many of the staff and services are also supported by a strong and dedicated team of volunteers, who carry out invaluable work, some whilst in recovery.

We have maintained clear focus on the sustainability of the organisation. We have gone from strength to strength in two key income generation areas; Training and Community Fundraising. We continue to reduce our reliance on contract and grant income by diversifying income streams. We have developed an infrastructure that will allow for progression across these income streams, in the future.

We offer crisis and information services which spans across daytime and evening. Our crisis services were selected as the Spotlight within National Mind as an exceptional service. The services delivered offer a dedicated countywide telephone line with access to webchat, email and text services which has supported over 2400 callers this year. We offer a daytime hardship and mental health crisis service connecting individuals across Carlisle and Eden in partnership with two community organisations, Cumbria Law Centre and Citizens Advice Carlisle and Eden. The greatest achievement highlighted in our external evaluation, shows that the biggest improvements have been seen in the mental health of those who accessed this service, and the Connect service saw 369 people during this period.

The evening crisis service is an innovative service which was begun as a multi-agency project. This service works closely with Police, Cumbria Partnership Trust and funded through Clinical Commissioning Group. Over 1800 visits from people in crisis have been supported by this service and is a respected and incredibly valued service.

We offer countywide statutory independent mental health advocacy to adults across Cumbria, working with an automatic referral route to ensure coverage and access across the county. We deliver young persons advocacy with Carlisle and Eden. We supported over 650 people within the adults' service and over 150 young people. We have developed the young people's services to inherently encompass co-production and participation and have delivered youth-based mental health first aid training, emotional resilience training and we have an active group of young people who help inform and shape our work.

We were awarded funding through the Department of Health to develop a "virtual waiting room" to increase means of access to services, in our previous trading year, however delays within their system means that the delivery and funds will be delivered and received in the 2019/20 financial year.

Our services include funding for volunteer support. A long-standing strength of Carlisle Eden Mind has been the opportunities we offer to volunteers who have lived experience of mental health challenges, to build confidence and self-esteem; to widen their social networks and if they wish to use volunteering as a pathway back into employment.

Our volunteers support the organisation within day and evening services. This funding allows us to support vulnerable volunteers when needed and to engage and deliver over 10,000 hours of support across the year which is of significant benefit to the organisation and all services. Because of their dedication and commitment, we are able to continue this work and would like to say a huge thank you to everyone that have given their time to us.

We have invested in community fundraising and digital development this year, creating better means of access for the community to engage with us, to share our mission and highlight to our community, the amazing services we offer. This has been an innovative and exciting development, creating strong opportunities to raise funds, promote awareness and increase the reach to Carlisle Eden Mind. We have ambitions for the future, recognising the need and opportunities this will have for us.

We have an excellent reputation to deliver bespoke and contracted training around mental health awareness, Mental

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Health First Aid, suicide prevention and self-harm awareness across the County. We also have a very successful bespoke training programme with major local employers, the voluntary sector and statutory services to raise awareness about mental health. We have connected with over 6000 individuals across Cumbria in all areas of our training delivery!

Last, but certainly not least, we manage 3 shops in Carlisle, Penrith and Appleby. All shops have a primary concern in income generation; however, all of our shops are much more than that. We have teams of dedicated and passionate volunteers who help us manage the stock, publicity and supporting others who come to our shops seeking information, guidance and a safe space. Our shops will always offer more than trade and is something we are very proud of.

Carlisle Eden Mind has gone from strength to strength. We have made many positive changes over the last year including; change to the management model to include a Chief Executive Officer; upgraded our IT and telecoms systems with a Cloud base; moved our premises to a more accessible space; changed our governance protocols and articles; invested in digital development and moved our shop to a more accessible space and as a result of overhauling our financial governance and reporting we have taken a more in-depth look at our support costs.

Our volunteers, trustees and staff work incredibly hard to deliver our mission within the community and everyone within the organisation should be very proud of our achievements. We take this opportunity to thank all of our funders, the community and those who continue to support us in any way they can. We appreciate everything our supporters have done for us.

INVESTMENT POLICY AND PERFORMANCE

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

Financial review

GOING CONCERN

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

PRINCIPAL RISKS AND UNCERTAINTIES

Carlisle Eden Mind has conducted a review of the major risks to which the charity is exposed through quality management reviews and the business planning process. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. The continuing implementation of Mind Quality Management Standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

RESERVES POLICY

The total annual core running costs of the Charity, assuming current programmes continue, is estimated to be £190,000. A large proportion of our running costs will be met by future service agreements which are expected to continue, subject to certain performance conditions being met. The Trustee Board's aim is to build unrestricted reserves which meet six months running costs of the Charity, plus additional wind up costs, and that the Charity holds a positive unrestricted reserve balance forecast for the next twelve months. At the year ended 31 March 2019, our free reserves do not yet meet this goal. Our reserves policy is refreshed annually and we will be working towards making up the gap between actual and intended reserves levels over the next year.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

CONSTITUTION

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity was incorporated on 27 January 2006 and was registered as a charity on 6 April 2006. The unincorporated charity 'Eden Mind' ceased activities on 1 May 2006. Following on from the merger with Carlisle Mind, the organisation changed its name on 15 July 2010 to Carlisle Eden Mind Limited.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Most trustees are already familiar with the practical work of the charity, through volunteering or through contact with Carlisle Eden Mind through the broad range of voluntary and statutory sector groups we maintain contact with.

A Trustee Handbook has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This handbook also contains all essential governance documents including the previous years Committee minutes, business plan, financial strategies, quality management practice etc. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements. Feedback from the trustees about their induction has been very positive.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Management Committee meet every 4-6 weeks and are responsible for the strategic direction and policy of the charity. At present the Committee has 5 members from a variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager. The Managers are responsible for ensuring that the charity delivers the services specified, key performance indicators are met, individual supervision of the staff/volunteer team and that working practices in line with good practice models and relevant quality standards.

RELATED PARTY RELATIONSHIPS

There are no relationships to note.

RISK MANAGEMENT

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

TRUSTEES' INDEMNITIES

The charity holds a standard insurance policy which includes a trustees' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £10 per member to the assets of the charity in the event of winding up.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

TRUSTEES' RESPONSIBILITIES STATEMENT

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

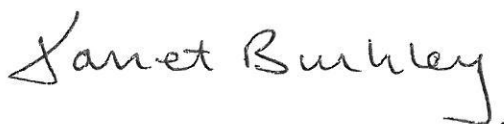
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources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

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

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

This report was approved by the Trustees, on 16 December 2019 and signed on their behalf by:

J B Buckley
Trustee



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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

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 2019.

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

Signed:

Dated: 16 December 2019

Jonathan Miller FCA DChA

FULL CIRCLE ACCOUNTANCY LIMITED

Chartered Accountants

Independent Examiner

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	4,496	466,465	470,961	512,268
Other trading activities:					
Fundraising	3	38,513	-	38,513	47,604
Trading activities	4	136,249	42,057	178,306	180,468
Investments	5	20	-	20	48
TOTAL INCOME		179,278	508,522	687,800	740,388
EXPENDITURE ON:					
Raising funds:					
Voluntary income		-	1,204	1,204	4,589
Fundraising trading	4	129,891	24,017	153,908	86,482
Other charitable activities	6,7,8	30,310	488,380	518,690	695,360
TOTAL EXPENDITURE	9	160,201	513,601	673,802	786,431
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		19,077	(5,079)	13,998	(46,043)
NET MOVEMENT IN FUNDS		19,077	(5,079)	13,998	(46,043)
RECONCILIATION OF FUNDS:					
Total funds brought forward		116,682	65,501	182,183	228,226
TOTAL FUNDS CARRIED FORWARD		135,759	60,422	196,181	182,183

The notes on pages 12 to 24 form part of these financial statements.

CARLISLE EDEN MIND LIMITED
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REGISTERED NUMBER: 05689607

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	13		9,452		11,587
CURRENT ASSETS					
Debtors	14	21,767		90,321	
Cash at bank and in hand		188,468		127,777	
		<u>210,235</u>		<u>218,098</u>	
CREDITORS: amounts falling due within one year	15	(23,506)		(47,502)	
NET CURRENT ASSETS			<u>186,729</u>		<u>170,596</u>
NET ASSETS			<u>196,181</u>		<u>182,183</u>
CHARITY FUNDS					
Restricted funds	16		60,422		65,501
Unrestricted funds	16		135,759		116,682
TOTAL FUNDS			<u>196,181</u>		<u>182,183</u>

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 16 December 2019 and signed on their behalf, by:

J B Buckley, Chair

E Dixon, Vice Chair

The notes on pages 12 to 24 form part of these financial statements.

Janet Buckley

E. Dixon

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	18	60,671	(69,579)
Cash flows from investing activities:			
Dividends, interest and rents from investments		20	48
Purchase of tangible fixed assets		-	(2,177)
Net cash provided by/(used in) investing activities		20	(2,129)
Change in cash and cash equivalents in the year		60,691	(71,708)
Cash and cash equivalents brought forward		127,777	199,485
Cash and cash equivalents carried forward	19	188,468	127,777

The notes on pages 12 to 24 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

I. ACCOUNTING POLICIES

I.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

I.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page I. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

I.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

I. ACCOUNTING POLICIES (continued)

I.4 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

I.5 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

I.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

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

I.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

I.8 Debtors

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

I. ACCOUNTING POLICIES (continued)

I.9 Cash at Bank and in hand

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

I.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

I.11 Financial instruments

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

I.12 Pensions

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

I.13 Fund accounting

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

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

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

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	4,496	-	4,496	2,378
Cumbria County Council	-	122,662	122,662	54,140
BBC Children in Need	-	28,522	28,522	74,901
Big Lottery	-	107,123	107,123	110,578
Cumbria Partnership	-	200,000	200,000	206,684
Local Sustainability Fund	-	-	-	12,708
Mind	-	-	-	44,411
The Hadfield Trust	-	-	-	5,073
South Lakeland District Council	-	8,158	8,158	-
Similar incoming resources	-	-	-	1,395
Total donations and legacies	4,496	466,465	470,961	512,268
<i>Total 2018</i>	<i>2,170</i>	<i>510,098</i>	<i>512,268</i>	

3. FUNDRAISING INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Fundraising events	38,513	-	38,513	47,604
<i>Total 2018</i>	<i>47,604</i>	<i>-</i>	<i>47,604</i>	

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FOR THE YEAR ENDED 31 MARCH 2019**

4. TRADING ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Charity trading income				
Shop income	93,410	-	93,410	92,340
Training income	42,839	42,057	84,896	88,128
	<u>136,249</u>	<u>42,057</u>	<u>178,306</u>	<u>180,468</u>
Fundraising trading expenses				
Rent and rates	46,405	-	46,405	32,912
Insurances	444	-	444	1,456
Telephone	1,647	313	1,960	1,340
Print, postage and stationery	7,708	3,771	11,479	473
Computer and IT costs	1,508	-	1,508	543
Advertising and marketing	674	279	953	93
Motor and travel	3,123	1,513	4,636	1,161
Subscriptions	1,085	79	1,164	1,081
Staff training	2,109	1,136	3,245	-
General shop expenses	-	-	-	2,277
Repairs and maintenances	3,218	-	3,218	8,025
Expensed equipment	2,349	82	2,431	1,128
Legal expenses	6,862	3,694	10,556	3,096
Volunteer expenses	766	-	766	1,218
Sundry expenses	1,189	43	1,232	158
Salaries and wages	47,782	12,065	59,847	31,521
Employers NIC	2,998	1,028	4,026	-
Staff pensions	24	14	38	-
	<u>129,891</u>	<u>24,017</u>	<u>153,908</u>	<u>86,482</u>
Net income from trading activities	<u>6,358</u>	<u>18,040</u>	<u>24,398</u>	<u>93,986</u>

5. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Interest receivable	20	-	20	48
	<u>20</u>	<u>-</u>	<u>20</u>	<u>48</u>
Total 2018	48	-	48	
	<u>48</u>	<u>-</u>	<u>48</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

6. DIRECT COSTS

	Mental Health Activities	Total 2019	Total 2018
	£	£	£
Rent and rates	13,123	13,123	19,476
Insurances	1,975	1,975	2,339
Telephone	10,214	10,214	8,119
Print, postage, stationery	2,664	2,664	3,078
Motor and travel	12,340	12,340	15,831
Volunteer expenses	1,128	1,128	1,411
Training	1,781	1,781	4,783
Computer and IT	6,151	6,151	5,178
Advertising and marketing	1,858	1,858	4,926
Expensed equipment	1,512	1,512	6,772
Sundry expenses	4,391	4,391	29,753
General maintenance and cleaning	6,959	6,959	6,777
Subscriptions	3,349	3,349	3,139
Project costs	86,828	86,828	137,976
Wages and salaries	293,759	293,759	406,610
National insurance	23,943	23,943	31,271
Pension cost	4,309	4,309	2,745
Depreciation	2,135	2,135	2,647
	478,419	478,419	692,831
<i>Total 2018</i>	<i>692,831</i>	<i>692,831</i>	

7. SUPPORT COSTS

	Mental Health Activities	Total 2019
	£	£
Rent and rates	420	420
Insurances	494	494
Telephone	776	776
Print, postage, stationery	399	399
Computer and IT	1,389	1,389
Advertising and marketing	24	24
Expensed equipment	270	270
Staff training	248	248
Events	136	136
Sundry expenses	264	264
General maintenance and cleaning	1,375	1,375
Subscriptions	401	401
Wages and salaries	12,188	12,188
	18,384	18,384

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

7. SUPPORT COSTS (continued)

Support costs are those costs necessary to ensure the charity is run as an efficient and effective organisation and to ensure it complies with legal and other requirements - see also note 8.

8. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Accountancy	1,080	1,980	3,060	1,050
Bank charges	-	1,632	1,632	1,479
Wages and salaries	-	17,195	17,195	-
	<u>1,080</u>	<u>20,807</u>	<u>21,887</u>	<u>2,529</u>

9. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Expenditure on raising voluntary income	-	-	1,204	1,204	4,589
Expenditure on fundraising trading	63,911	-	89,997	153,908	86,482
Costs of raising funds	<u>63,911</u>	<u>-</u>	<u>91,201</u>	<u>155,112</u>	<u>91,071</u>
Mental Health Activities	334,199	2,135	160,469	496,803	692,831
Expenditure on governance	17,195	-	4,692	21,887	2,529
	<u>415,305</u>	<u>2,135</u>	<u>256,362</u>	<u>673,802</u>	<u>786,431</u>
Total 2018	<u>472,147</u>	<u>2,647</u>	<u>311,637</u>	<u>786,431</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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10. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets:		
- owned by the charity	2,135	2,647
	<u>2,135</u>	<u>2,647</u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

11. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,920 (2018 - £1,050), and other services of £1,140 (2018 - £ -).

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12. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	382,989	438,131
Social security costs	27,969	31,271
Other pension costs	4,347	2,745
	<u>415,305</u>	<u>472,147</u>

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

	2019 No.	2018 No.
Mental Health Activities	21	19
Management and administration	4	5
	<u>25</u>	<u>24</u>

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

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 April 2018 and 31 March 2019	<u>39,389</u>	<u>12,485</u>	<u>51,874</u>
Depreciation			
At 1 April 2018	31,108	9,179	40,287
Charge for the year	1,474	661	2,135
At 31 March 2019	<u>32,582</u>	<u>9,840</u>	<u>42,422</u>
Net book value			
At 31 March 2019	<u>6,807</u>	<u>2,645</u>	<u>9,452</u>
At 31 March 2018	<u>8,281</u>	<u>3,306</u>	<u>11,587</u>

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14. DEBTORS

	2019 £	2018 £
Trade debtors	15,042	86,813
Other debtors	-	319
Prepayments and accrued income	6,725	3,189
	<u>21,767</u>	<u>90,321</u>

15. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	7,311	32,382
Other taxation and social security	6,749	10,551
Other creditors	3,946	3,519
Accruals and deferred income	5,500	1,050
	<u>23,506</u>	<u>47,502</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General Funds	116,682	179,278	(160,201)	135,759
Restricted funds				
Restricted Funds	65,501	508,522	(513,601)	60,422
Total of funds	182,183	687,800	(673,802)	196,181

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds					
General Fund	64,635	157,513	(187,503)	82,037	116,682
Restricted funds					
Restricted Fund	163,591	582,875	(598,928)	(82,037)	65,501
Total of funds	228,226	740,388	(786,431)	-	182,183

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General funds	116,682	179,278	(160,201)	135,759
Restricted funds	65,501	508,522	(513,601)	60,422
	182,183	687,800	(673,802)	196,181

CARLISLE EDEN MIND LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
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16. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General funds	64,635	157,513	(187,503)	82,037	116,682
Restricted funds	163,591	582,875	(598,928)	(82,037)	65,501
	<u>228,226</u>	<u>740,388</u>	<u>(786,431)</u>	<u>-</u>	<u>182,183</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	9,452	-	9,452
Current assets	149,813	60,422	210,235
Creditors due within one year	(23,506)	-	(23,506)
	<u>135,759</u>	<u>60,422</u>	<u>196,181</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	11,587	-	11,587
Current assets	153,367	65,501	218,098
Creditors due within one year	(47,502)	-	(47,502)
	<u>117,452</u>	<u>65,501</u>	<u>182,183</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

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

	2019 £	2018 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	13,998	(46,043)
Adjustment for:		
Depreciation charges	2,135	2,647
Dividends, interest and rents from investments	(20)	(48)
Decrease/(increase) in debtors	68,554	(48,696)
(Decrease)/increase in creditors	(23,996)	18,342
Gift aid	-	4,219
Net cash provided by/(used in) operating activities	60,671	(69,579)

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	188,468	127,777
Total	188,468	127,777

20. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,347 (2018 £2,745). Contributions totalling £946 (2018 £809) were payable to the fund at the balance sheet date and are included in creditors.